

THE NORFOLK COUNTY GUIDE ASSOCIATION

England & Wales · Charity number 280532

Details

Other names	THE NORFOLK COUNTY GUIDES ASSOCIATION, THE NORFOLK COUNTY OF THE GIRL GUIDES ASSOCIATION, GIRL GUIDING NORFOLK
Status	Registered
Legal form	Other
Registered	1964-01-09
Register	View on the Charity Commission register

Contact

Address	Patteson Lodge Activity Centre Patteson Lodge 14 Gt. Hautbois Road Coltishall Norwich NR12 7JN
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Email	ggnadmin@girlguidingnorfolk.org.uk
Website	www.girlguidingnorfolk.org.uk

Activities

Objects: THE INSTRUCTION OF GIRLS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP.

Activities: Girlguiding UK, as part of a worldwide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders. The objective of Norfolk Guide Association is to promote all aspects of guiding in Norfolk.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** NORFOLK
- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£215,988	£223,147	-	-
2024-12-31	£174,071	£116,241	-	-
2023-12-31	£118,554	£155,215	-	-
2022-12-31	£136,971	£139,312	-	-
2021-12-31	£114,080	£123,671	-	-
2020-12-31	£141,139	£143,247	-	-

Trustees

Name	Role	Appointed
YVONNE JAYNE KEMP	Chair	2023-09-01
Alison Dawn Catchpole-Fisk		2025-04-26
CATHERINE JOYCE MORREY		2003-09-17
CLAIRE ELIZABETH LISTER		2021-06-01
Chloe Anne Bartlett-Archery		2026-01-09
Christine Allen		2026-04-09
Christine Chapman		2023-08-01
Claire Rosemary Gatehouse		2023-08-01
Gina Dawn Brown		2024-02-04
Jacqueline Appleby		2025-01-02
Joanne Constable		2025-03-09
Julia Fiona Ward		2025-10-04
Karen Joy Goldsworthy		2025-09-09
Nicola Jane Scott		2025-08-05
Pamela Joyce Lacey		2026-03-09
Rosemarie Ann Broad		2022-10-01
Ruby Laura Goold		2025-08-05
Sarah Jane Wiltshire Peck		2025-03-09

THE NORFOLK COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 280532

Accounts



NORFOLK GUIDE ASSOCIATION

**REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2025**

Charity number 280532

NORFOLK GUIDE ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Contents	Page
Trustees' Annual Report	1 - 8
Independent Examiner's Report to the Trustees	9
Statement of Financial Activities (incorporating the Income and Expenditure account)	10
Balance Sheet	11
Notes to the Financial Statements	12 - 26
Management Information Only – ARC accounts (these pages do not form part of the statutory accounts)	27 - 28

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and Activities

The primary purpose of the Norfolk Guide Association is to promote Girlguiding in Norfolk.

Girlguiding, as part of a worldwide movement, is a girl-only organisation, dedicated to creating a better world for girls and young women and enabling them to develop their full potential. 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.

Public Benefit

- The Trustees of Girlguiding Norfolk County accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in Norfolk by promoting all aspects of guiding within the county, both within the membership and in the wider community.
- The organisation believes in being fair, open and inclusive, making guiding available to every girl and woman who wants to take part. Girlguiding Norfolk County holds a Guide Aid fund in order to provide financial assistance to those (both volunteers and young people) who wish to attend guiding events but are unable to fund the full cost themselves. In addition, a Financial Assistance Fund and a Hall Rent Fund are available to give assistance to units, districts or divisions.

Main objectives for the year.

The county's main objectives for 2025 were:

- To raise awareness of Girlguiding Norfolk across the county in order to encourage more young people and adult volunteers to join us.
- To recognise and celebrate achievements of our young members and adult volunteers.
- To work to enable more girls to have access to a good guiding experience and to improve our young member retention rates.
- To ensure that trustee and commissioner leadership is effective at all levels.
- To support all adult volunteers in carrying out their roles.
- To show commitment to our employees as they carry out their work.
- To manage county resources and processes effectively and efficiently.
- To continue to develop our County Archive Resource Centre (ARC) as a county resource.

Achievements and Performance

This was again a busy year with a wide variety of activities taking place throughout the county. Membership is still not back to pre-Covid levels but, in addition to their weekly meetings, units enjoyed activity days, outings, camps and holidays. Many joint events were held enabling members to meet others from elsewhere in the county and members attended the NORJAM International Jamboree at the Norfolk Showground in August.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and Performance (continued)

Girlguiding Norfolk had a strong presence at several public events, including Run Norwich, Norwich Pride, the Sandringham Flower Show and the Volunteers' Fayre at the Forum in Norwich. The county sponsored a mini giraffe in the Break GoGo Safari in Norwich during the summer and participated in the Royal Norfolk Show, where the stand was shared with Girlguiding Anglia Hautbois House and Norfolk Trefoil Guild. Members also took part in many other local events, fetes and carnivals around the county.

One of the highlights of the year was a county takeover day at Banham Zoo, in conjunction with Girlguiding Suffolk, which was enjoyed by almost 3,000 members and leaders from Norfolk. Many 1st Response trainings were delivered across the county and, although most committee meetings continued to take place online, four face-to-face trustees' meetings were held at Patteson Lodge and the ARC.

Two groups from the county went on adventures overseas – one to Lorne in Ireland and one to Our Chalet in Switzerland in July and several individual units also organised trips abroad.

A Shape Your County Day was held in March, where commissioners and advisers were encouraged to put forward ideas and suggestions to improve the efficiency and effectiveness of the county going forward, and all Vice Presidents were invited to lunch at Patteson Lodge in November. The new county website also went live in March.

Patteson Lodge and Campsite

Patteson Lodge and campsite hosted 81 bookings in 2024 - 54 residential stays in the lodge, 13 groups on the campsite and 14 day hire bookings. These included groups both from within the county and further afield.

Maintenance and renewal continued, and additions included a new freezer, a flagpole for the campsite and a camp kitchen area, financed by the Friends of Patteson Lodge and the Millefleur gardening group. Work was required to several of the trees in the woodland, and the solar panels were cleaned for the first time.

Plans are being made to improve the building and facilities at Patteson Lodge, with new bathrooms and toilets. Tenders are currently being received and applications will be made for grant funding to help cover the cost.

There were some further staff changes during the year and procedures and communication with users have continued to be improved and updated. The manager's office has been converted into a leader's bedroom to increase the number of leaders' rooms available on the ground floor.

Archive Resource Centre (ARC)

One of the highlights of the year for the ARC was participating in the NORJAM Jamboree, where a Heritage Hub was staffed for 12 hours each day in conjunction with Norfolk Scouts. Volunteers contributed 1,070 hours onsite, before and after the event, and 1,880 visitors came to take part in activities, earn badges and network.

Thirty five ARC sessions took place for adults and young members and they continued to be popular with all sections. The ARC attended the Hautbois Open Days in the summer, and worked with the Gressenhall Farm and Workhouse Museum on several projects during the year. Displays at several events reached over 2,000 people.

Work continued to catalogue the collection and 42,000 items have now been listed. Thanks to an anonymous donation, received in 2024, a start was made on digitising some of the material in

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and Performance (continued)

conjunction with the Norfolk Record Office. Grants were received from the Red House Trust, Norfolk Community Foundation and NorAH for various schemes including NORJAM and VE Day celebrations.

The Friends of the ARC Group purchased a new picnic table and a new ARC Trefoil Guild has been formed, contributing 1,200 hours of volunteering and carrying out a variety of tasks to support the work of the ARC.

Financial Review

The financial results for the year are shown on pages 10-28 of this report.

The total income received in 2025 was £215,988, compared with £174,071 in 2024

The main sources of income were:

- £43,000 from Patteson Lodge booking fees
- £55,000 from membership subscriptions
- £54,000 received in the International activities account

Expenditure in the year totalled £223,147 (£116,241 in 2024).

The main areas of expenditure were:

- Operating costs of £58,000 for Patteson Lodge
- Operating costs of £22,000 for the ARC.
- Expenditure of £43,000 from the International activities account

There was a deficit for the year of £7,159, compared with a surplus of £57,830 in 2024.

The overall position for 2025 includes a surplus of £1,977 on the General Fund (after transferring £25,289 to other funds, including the Patteson Lodge Building Fund and the ARC Fund) and a deficit of £5,699 at Patteson Lodge. A deficit of £8,595 on the ARC Fund (largely due to depreciation) and an overall surplus of £5,158 on other funds resulted in the final position.

The International activities account has been included in 2025 for the first time, as county events abroad are now being organised on a regular basis.

Girlguiding Norfolk set a balanced budget for 2025 and the membership subscription paid by each member increased by between £1.50 and £3.00, reflecting a national increase of £2.00 and an increase in the Girlguiding Anglia Region subscription of 50p. There was no increase in the Girlguiding Norfolk levy but a sum of between zero and £1.50 was added by divisions.

The trustees consider, however, that Girlguiding Norfolk County currently remains in a stable financial position and the budget will continue to be closely monitored at each trustee meeting. There have been no material changes in the policies of the Association since the last annual report.

How expenditure has supported the key objectives of the Charity

Almost £5,000 was spent on leadership support and training

£13,000 was spent on repairs and maintenance and renewal of equipment at Patteson Lodge.

Almost £7,000 was spent on PR and communications, including the Norfolk Show and the new website.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Financial Review (continued)

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income, and to cover unplanned emergency expenditure. It is the policy of the Association to maintain sufficient reserves to:

- (a) Provide support for the development of Girlguiding within the county.
- (b) Cover any essential costs if potential income is reduced.
- (c) Meet any additional costs or reductions in income resulting from cost-of-living increases.
- (d) Meet administration, support and training costs, including the purchase of equipment and , any future requirement for employing paid staff.
- (e) Cover the operation and staffing of the Patteson Lodge Activity Centre and the ARC.
- (f) Be able to meet repairs, improvements and other expenditure that the trustees deem necessary in connection with any of the county's properties and the Eaton Vale Scout and Guide Activity Centre.
- (g) Support major events within the county and meet any deficits arising from them where necessary.
- (h) Implement any requirements arising from regional or national initiatives and keep up to date with changes as necessary.
- (i) Implement any changes required as a result of new legislation.
- (j) Meet any unforeseen contingencies.

The level of general unrestricted free reserves amounted to £129,634 at the year-end (£127,233 in 2024) This will be monitored on a regular basis by the trustees at the meetings of the County Executive Committee.

The level of reserves the trustees have in the past considered necessary to meet the above has amounted to around £120,000 in an average year, representing an estimate of 12 months' operating costs. However, costs in 2025 have remained lower, and the estimate of 12 months' operating costs has remained at around £105,000. The current level of unrestricted reserves is higher than that guideline but the trustees consider that, particularly in the light of their responsibility for the maintenance and renewal of the county's properties, and the current plans for the development of Patteson Lodge, the level of reserves is appropriate.

Free reserves which have been designated for other purposes, including Patteson Lodge, Guide Aid and the ARC amounted to £169,022 All earmarked funds will initially be retained for their original purpose, subject to review if that becomes necessary in the longer term.

The Heritage Jigsaw Fund, the Arnold Clark Fund, the Norfolk Community Foundation grant, NoRAH grant and the ARC Digitisation and Accessibility Fund have been accounted for as Restricted Funds and currently total £15,792.

Principal Funding Sources

The principal sources of income for the General Fund in 2025 have been subscriptions, investment interest, international activities and income from the online shop.

The principal sources of income for Patteson Lodge during the year have been booking fees from the hire of the lodge and campsite.

The principal sources of income for the ARC during the year were retail sales, donations, grant income and archive activity sessions.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Financial Review (continued)

Investment Policy

During 2025 the Trustees agreed that investments should continue to be kept relatively short-term with a spread of accessibility. Fixed deposits with United Trust bank were reinvested as follows:

- £44,712 in a 6 month Fixed Deposit, at a rate of 4.51% maturing in October 2025
- £45,744 in a 12 month Fixed Deposit, at a rate of 4.05% maturing in October 2026
- £31,288 in a 12 month Fixed Deposit, at a rate of 4.61% maturing in January 2026

The remaining funds are currently invested in a Barclays Saver account, COIF Charity Funds, a Cambridge and Counties bank 31 day notice account and a 90 day notice account with the Hinckley and Rugby Building Society. The position will continue to be monitored during 2026 in the light of the county's current financial circumstances.

Plans for the Future

Organisation and Administration

- In 2026 the membership subscription to be paid by each member has been increased by between £3.50 and £5.00, reflecting a national increase of £3.00 and an increase in the Girlguiding Anglia Region subscription of £1.50. There was an increase of 50p in the Girlguiding Norfolk portion which has been allocated to Patteson Lodge and divisions have levied subscriptions of up to £1.50.
- The review of the county organisation and administration will be continued, to improve efficiency and ensure that it is as effective as possible to support leaders and young members.

Leadership Training

- Regular support will be made available to commissioners to help them fulfil their roles.
- Events will be organised to encourage more leaders to provide residential experiences for their members.

Programme

- Celebrations will take place for 100 years of Thinking Day in February.
- The county will participate in events including the Royal Norfolk Show, Hautbois Fest and Volunteers' week.
- Girlguiding North-West Division will enter a show garden in the RHS Sandringham Show.

Patteson Lodge

- The proposed improvement of the bathrooms will be progressed.
- Maintenance and improvement work will continue to both the lodge and the campsite, including repair or replacement of the climbing frame and new fire doors throughout the lodge.

International Opportunities

- County groups will visit Lorne in Ireland and the Scouter's Jamboree 2026 in Sweden, and planning will continue for a trip to Switzerland in 2027.

The Archive Resource Centre (ARC)

- The ARC will celebrate its 10th anniversary.
- Work will continue to look for new funding sources and develop more retail opportunities,

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, Governance and Management

Governing Document

The Norfolk Guide Association (the Association) was established under a trust deed dated 14 December 1922 and was originally approved by the Inland Revenue Charity Division on 25 February 1963. The Association was registered with the Charity Commission on 9 January 1964 as a charity whose primary purpose is to promote guiding in Norfolk.

Recruitment and Appointment of Trustees

There were two joint County Commissioners who chaired the County Executive Committee until April 2025, but one has since resigned. County Commissioners are appointed by the Chief Commissioner of Girlguiding Anglia Region, in consultation with all trustees in the county, members of the County Executive Committee and others as appropriate, usually for a period of five years. Other trustees are appointed by the County Commissioner for a period of three years with the option of extending for another two years.

Induction and Training of Trustees

The induction and training of new trustees is carried out in accordance with the national provisions of Girlguiding. A trustee training was held virtually in November 2022 and all new Girlguiding Norfolk County trustees receive the support of a mentor, and a Trustee Induction Pack, on appointment. Further training is planned for trustees in 2026.

Organisational Structure

The activities of the Association are managed by the trustees through the County Executive Committee which meets at least three times a year. The function of the Committee is to direct the general development and foster the growth and spirit of The Guide Association within the County of Norfolk, in accordance with the provisions of the guiding manual in force from time to time.

During the year the Association was supported by three part-time members of staff at the Patteson Lodge Activity Centre, a part-time administrator, one part-time member of staff at the ARC and the county newsletter editor. In addition, a general maintenance assistant at Patteson Lodge was employed under a partnership staffing agreement with Girlguiding Anglia until March 2025 and has subsequently been added to the Patteson Lodge staff.

Risk Management

The trustees review the major risks to which the charity is exposed on a regular basis and have established systems to mitigate those risks. Their findings are detailed in the charity's Risk Register document, which has been updated in 2025 at trustee meetings. In addition, specific and detailed Risk Assessments are required to run outdoor and indoor unit meetings and special events.

Connected Charity

Eaton Vale Scout and Guide Activity Centre Limited is a connected charity and is established as a joint enterprise between the Norfolk Guide Association and the Norfolk Scout Association. The main objectives of the Eaton Vale Scout and Guide Activity Centre are in line with those of the Guide and Scout Associations.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, Governance and Management (continued)

True and fair override

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

Mark Proctor FCA DChA is willing to stand as independent examiner in future years.

Reference and Administrative Details

Name: Norfolk Guide Association
Operating Name: Girlguiding Norfolk County

Charity Registration Number: 280532

Address: 14, Great Hautbois Road,
Coltishall
Norfolk
NR12 7JN

Our Advisers:

Independent Examiner: M Proctor FCA DChA
Lovewell Blake LLP
Bankside 300
Peachman Way
Broadland Business Park
Norwich
Norfolk NR7 0LB

Bankers: Barclays Bank plc
Barclays Business Centre
5-7 Red Lion Street
Norwich, Norfolk NR1 3QH

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Reference and Administrative Details (continued)

Trustees:	Mrs Y Kemp (joint)	County commissioner
	Ms F Hunter (joint)	County commissioner (to 04/04/25)
	Miss D Brookes	Assistant county commissioner (to 01/01/26)
	Mrs K Goldsworthy	Assistant county commissioner (from 09/09/25)
	Mrs C Lister	Assistant county commissioner (from 01/01/26)
	Mrs C Morrey	County treasurer
	Mrs G Brown	Division commissioner Broadland
	Mrs J Constable	Division commissioner Central Norfolk (from 09/03/25)
	Mrs S Peck	Division commissioner Central Norfolk (from 09/03/25)
	Miss R Broad	Division commissioner Great Yarmouth
	Mrs C Roe	Division commissioner King's Lynn (to 31/01/25)
	Mrs A Catchpole-Fisk	Division commissioner Lowestoft (from 26/04/25)
	Mrs J Wood	Division commissioner North West Norfolk (to 09/01/25)
	Miss N Scott	Division commissioner North West Norfolk (from 05/08/25)
	Ms R Goold	Division commissioner North West Norfolk (from 05/08/25)
	Mrs S Carter	Division commissioner Norwich (to 31/08/25)
	Mrs C Lister	Division commissioner South Norfolk (to 01/01/26)
	Mrs H Pye	Division commissioner South East Norfolk (to 14/02/25)
	Mrs J Ward	Division commissioner South East Norfolk (from 04/10/25)
	Mrs J Appleby	Division Commissioner South West Norfolk (from 02/01/25)
	Mrs C Chapman	Division commissioner Wensum
	Mrs C Gatehouse	Division commissioner Wensum

Mrs J Wood, Miss D Brookes, Mrs H Pye, Ms F Hunter, Mrs S Carter and Mrs C Roe ended their term of office during the year and Mrs J Constable, Mrs S Peck, Mrs K Goldsworthy, Mrs A Catchpole-Fisk, Mrs J Ward, Miss N Scott, Ms R Goold and Mrs J Appleby were appointed. All other trustees held office throughout the year. Mrs C Lister changed her appointment from division commissioner South Norfolk to assistant county commissioner.

Commissioners for King's Lynn, North Norfolk, South Norfolk and Norwich currently hold designate positions and have not yet been appointed as trustees.

Approved by the trustees on 21 April 2026 and signed on their behalf by

Mrs Y Kemp

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORFOLK GUIDE ASSOCIATION

FOR THE YEAR ENDED 31 DECEMBER 2025

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 December 2025 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

11 May 2026

NORFOLK GUIDE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	General Fund £	Patteson Lodge £	*Designated Funds* ARC Funds £	Other Funds £	*Restricted* ARC Funds £	Other Funds £	Total 2025 £	Total 2024 £
Income and Endowments from:									
Grants, donations and legacies	2	56,379	2,100	5,117	10,572	1,500	-	75,668	101,275
Charitable activities	3	21,598	43,070	3,668	42,122	-	-	110,458	44,248
Other trading activities	4	5,294	1,524	2,439	27	1,294	-	10,578	12,244
Investments		8,064	1,304	-	-	-	-	9,368	10,016
Other	5	<u>2,374</u>	<u>5,259</u>	<u>-</u>	<u>2,283</u>	<u>-</u>	<u>-</u>	<u>9,916</u>	<u>6,288</u>
Total income and endowments		<u>93,709</u>	<u>53,257</u>	<u>11,224</u>	<u>55,004</u>	<u>2,794</u>	<u>-</u>	<u>215,988</u>	<u>174,071</u>
Expenditure on:									
Raising funds	6	5,248	1,221	(1,425)	-	2,600	-	7,644	8,823
Charitable activities	7	<u>61,195</u>	<u>57,735</u>	<u>25,472</u>	<u>57,676</u>	<u>13,425</u>	<u>-</u>	<u>215,503</u>	<u>107,418</u>
Total expenditure		<u>66,443</u>	<u>58,956</u>	<u>24,047</u>	<u>57,676</u>	<u>16,025</u>	<u>-</u>	<u>223,147</u>	<u>116,241</u>
Net income/(expenditure)		27,266	(5,699)	(12,823)	(2,672)	(13,231)	-	(7,159)	57,830
Transfers between funds	15	<u>(25,289)</u>	<u>-</u>	<u>4,228</u>	<u>21,284</u>	<u>(223)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		1,977	(5,699)	(8,595)	18,612	(13,454)	-	(7,159)	57,830
Reconciliation of funds									
Total funds brought forward		<u>131,876</u>	<u>244,952</u>	<u>133,042</u>	<u>102,638</u>	<u>29,246</u>	<u>-</u>	<u>641,754</u>	<u>583,924</u>
Total funds carried forward		<u>133,853</u>	<u>239,253</u>	<u>124,447</u>	<u>121,250</u>	<u>15,792</u>	<u>-</u>	<u>634,595</u>	<u>641,754</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure relates to continuing activities.

The notes on pages 12 to 26 form an integral part of these financial statements

NORFOLK GUIDE ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	£	2025	£	£	2024	£
Fixed assets							
Tangible assets	11		320,147			330,806	
Current assets							
Stock	12	8,195			7,056		
Debtors	13	28,901			34,026		
Cash at bank		<u>326,331</u>			<u>304,891</u>		
Total current assets		363,427			345,973		
Liabilities							
Creditors: Amounts falling due within one year	14	<u>(48,979)</u>			<u>(35,025)</u>		
Net current assets			<u>314,448</u>			<u>310,948</u>	
Net assets			<u>634,595</u>			<u>641,754</u>	
The funds of the charity							
Restricted Funds	15		15,792			29,246	
Unrestricted Funds							
General Fund	15		133,853			131,876	
Designated Funds	15		<u>484,950</u>			<u>480,632</u>	
Total charity funds			<u>634,595</u>			<u>641,754</u>	

These financial statements were approved by the trustees on 21 April 2026 and are signed on their behalf by:

Mrs Y Kemp

Mrs C Morrey

The notes set out on pages 12 to 26 form an integral part of these financial statements

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

(a) General information and basis of accounting

Norfolk Guide Association is an unincorporated charitable association, registered in England and Wales. The address of the registered office is given in the charity information on page 7 of these financial statements. The nature of the charity's operations and principal activities is outlined within the Trustees' Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies received by way of grants and donations are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Legacies are included in the Statements of Financial Activities when the Charity becomes aware of its entitlement to the gift and the amount involved can be quantified.
- The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Income from trading income is accounted for when earned.

1. Accounting policies (continued)

(d) Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which they become receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

(e) Expenditure and irrecoverable VAT

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations and legacies and the costs of trading for fundraising purposes including the charity's shop.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner's fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly. Other costs are apportioned on an appropriate basis.

(f) Fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	ARC building depreciated over 25 years on a straight line basis. Patteson Lodge is not depreciated (held at residual value).
Standard	Not depreciated
Equipment	3, 5 or 10 years on a straight line basis

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. **Accounting policies (continued)**

(g) **Stock**

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

(h) **Pension costs**

Contributions to the Charity's defined contribution pension scheme (a stakeholder scheme) are charged to the Statement of Financial Activities in the year in which they become payable.

(i) **Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

(k) **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

2. Grants, Donations and legacies

2025	General Fund	*Designated Funds*			*Restricted*		Total 2025
	£	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	£
		£	£	£	£	£	
Membership subscriptions	<u>55,170</u>	-	-	-	-	-	<u>55,170</u>
Grants, Donations and legacies:							
Grants and donations	209	2,100	5,117	10,572	1,500	-	19,498
Legacies	<u>1,000</u>	-	-	-	-	-	<u>1,000</u>
	<u>1,209</u>	<u>2,100</u>	<u>5,117</u>	<u>10,572</u>	<u>1,500</u>	-	<u>20,498</u>
Total grants, donations and legacies	<u>56,379</u>	<u>2,100</u>	<u>5,117</u>	<u>10,572</u>	<u>1,500</u>	<u>-</u>	<u>75,668</u>
2024							
	General Fund	*Designated Funds*			*Restricted*		Total 2024
	£	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	£
		£	£	£	£	£	
Membership subscriptions	<u>55,517</u>	-	-	-	-	-	<u>55,517</u>
Grants, Donations and legacies:							
Grants and donations	161	8,907	2,554	-	30,000	958	42,580
Legacies	<u>1,000</u>	-	-	2,178	-	-	<u>3,178</u>
	<u>1,161</u>	<u>8,907</u>	<u>2,554</u>	<u>2,178</u>	<u>30,000</u>	<u>958</u>	<u>45,758</u>
Total grants, donations and legacies	<u>56,678</u>	<u>8,907</u>	<u>2,554</u>	<u>2,178</u>	<u>30,000</u>	<u>958</u>	<u>101,275</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

3. Charitable activities

2025

	Designated Funds				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2025
	£	£	£	£	£	£	£
Booking fees	-	43,070	2,099	-	-	-	45,169
County events	<u>21,598</u>	<u>-</u>	<u>1,569</u>	<u>42,122</u>	<u>-</u>	<u>-</u>	<u>65,289</u>
	<u>21,598</u>	<u>43,070</u>	<u>3,668</u>	<u>42,122</u>	<u>-</u>	<u>-</u>	<u>110,458</u>

2024

	Designated Funds				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2024
	£	£	£	£	£	£	£
Booking fees	-	39,329	2,302	-	-	-	41,631
County events	<u>-</u>	<u>-</u>	<u>677</u>	<u>-</u>	<u>1,940</u>	<u>-</u>	<u>2,617</u>
	<u>-</u>	<u>39,329</u>	<u>2,979</u>	<u>-</u>	<u>1,940</u>	<u>-</u>	<u>44,248</u>

4. Other trading activities

2025

	Designated Funds				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2025
	£	£	£	£	£	£	£
Trading income	5,294	1,524	2,084	-	1,294	-	10,196
Fundraising	<u>-</u>	<u>-</u>	<u>355</u>	<u>27</u>	<u>-</u>	<u>-</u>	<u>382</u>
	<u>5,294</u>	<u>1,524</u>	<u>2,439</u>	<u>27</u>	<u>1,294</u>	<u>-</u>	<u>10,578</u>

2024

	Designated Funds				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2024
	£	£	£	£	£	£	£
Trading income	5,666	1,314	1,678	-	3,339	-	11,997
Fundraising	<u>-</u>	<u>-</u>	<u>247</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>247</u>
	<u>5,666</u>	<u>1,314</u>	<u>1,925</u>	<u>-</u>	<u>3,339</u>	<u>-</u>	<u>12,244</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

5. Other income

2025	*Designated Funds*				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2025
	£	£	£	£	£	£	£
Solar panel income	-	1,959	-	-	-	-	1,959
Other	<u>2,374</u>	<u>3,300</u>	<u>-</u>	<u>2,283</u>	<u>-</u>	<u>-</u>	<u>7,957</u>
	<u>2,374</u>	<u>5,259</u>	<u>-</u>	<u>2,283</u>	<u>-</u>	<u>-</u>	<u>9,916</u>
2024	*Designated Funds*				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2024
	£	£	£	£	£	£	£
Solar panel income	-	1,698	-	-	-	-	1,698
Other	<u>2,508</u>	<u>2,082</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,590</u>
	<u>2,508</u>	<u>3,780</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,288</u>

6. Costs of raising funds

2025	*Designated Funds*				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2025
	£	£	£	£	£	£	£
Membership paid by county	1,752	-	-	-	-	-	1,752
Fundraising costs	335	-	396	-	-	-	731
Trading expenses	<u>3,161</u>	<u>1,221</u>	<u>(1,821)</u>	<u>-</u>	<u>2,600</u>	<u>-</u>	<u>5,161</u>
	<u>5,248</u>	<u>1,221</u>	<u>(1,425)</u>	<u>-</u>	<u>2,600</u>	<u>-</u>	<u>7,644</u>
2024	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2024
	£	£	£	£	£	£	£
Membership paid by county	1,458	-	-	-	-	-	1,458
Fundraising costs	628	-	306	-	287	-	1,221
Trading expenses	<u>3,722</u>	<u>967</u>	<u>10</u>	<u>-</u>	<u>1,445</u>	<u>-</u>	<u>6,144</u>
	<u>5,808</u>	<u>967</u>	<u>316</u>	<u>-</u>	<u>1,732</u>	<u>-</u>	<u>8,823</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

7. Charitable activities

2025

	General Fund £	*Designated Funds* Patteson Lodge £	ARC £	Other Funds £	*Restricted* ARC £	Other Funds £	Total 2025 £
County operating costs:							
Adult leadership support	12	-	-	-	-	-	12
Uniform grants for leaders	158	-	-	-	-	-	158
Public Relations & Recruitment	3,091	-	-	-	-	-	3,091
Meetings and training events	4,661	-	-	-	-	-	4,661
Salaries of admin staff	8,062	-	-	-	-	-	8062
Professional fees	340	-	-	-	-	-	340
Postage and telephone	186	-	-	-	-	-	186
Printing and stationery	308	-	-	-	-	-	308
Commissioners', advisers' and trainers' travel	1,547	-	-	-	-	-	1,547
Maintenance and repairs	53	-	-	-	-	-	53
Insurance	854	-	-	-	-	-	854
Payment for County office to Patteson Lodge	1,200	-	-	-	-	-	1,200
Depreciation	424	-	-	-	-	-	424
Website & communications	3,835	-	-	-	-	-	3,835
Computer costs – financial system	714	-	-	-	-	-	714
Purchase of awards	738	-	-	-	-	-	738
Miscellaneous	849	-	-	-	-	-	849
	<u>27,032</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,032</u>
Patteson Lodge operating costs	<u>-</u>	<u>57,735</u>	<u>-</u>	<u>2,621</u>	<u>-</u>	<u>-</u>	<u>60,356</u>
ARC operating costs	<u>-</u>	<u>-</u>	<u>22,298</u>	<u>-</u>	<u>13,391</u>	<u>-</u>	<u>35,689</u>
County events	<u>20,924</u>	<u>-</u>	<u>3,174</u>	<u>51,480</u>	<u>34</u>	<u>-</u>	<u>75,612</u>
Support to programme areas and Divisions:							
Grants to Sub-Committees, Divisions and units	3,528	-	-	2,780	-	-	6,308
Grants to members	5,345	-	-	100	-	-	5,445
Guide Aid	-	-	-	395	-	-	395
Hall Rent fund	-	-	-	300	-	-	300
	<u>8,873</u>	<u>-</u>	<u>-</u>	<u>3,575</u>	<u>-</u>	<u>-</u>	<u>12,448</u>
Governance costs:							
Independent examination fees	3,852	-	-	-	-	-	3,852
Trustee meetings	514	-	-	-	-	-	514
	<u>4,366</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,366</u>
Total charitable activities	<u>61,195</u>	<u>57,735</u>	<u>25,472</u>	<u>57,676</u>	<u>13,425</u>	<u>-</u>	<u>215,503</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

7. Charitable activities (continued)

2024	General Fund £	*Designated Funds* Patteson Lodge £	ARC £	Other Funds £	*Restricted* ARC £	Other Funds £	Total 2024 £
County operating costs:							
Adult leadership support	308	-	-	-	-	-	308
Uniform grants for leaders	158	-	-	-	-	-	158
Public relations & Recruitment	2,068	-	-	-	-	-	2,068
Meetings and training events	5,607	-	-	79	-	-	5,686
Salaries of admin staff	6,561	-	-	-	-	-	6,561
Professional fees	-	-	-	-	-	-	-
Postage and telephone	370	-	-	-	-	-	370
Printing and stationery	392	-	-	-	-	-	392
Commissioners', advisers' and trainers' travel	1,933	-	-	-	-	-	1,933
Maintenance and repairs	229	-	-	-	-	-	229
Insurance	818	-	-	-	-	-	818
Equipment Hire	-	-	-	-	-	-	-
Depreciation	211	-	-	-	-	-	211
Website & communications	275	-	-	-	-	-	275
IT	507	-	-	-	-	-	507
Purchase of awards	2,297	-	-	-	-	-	2,297
Miscellaneous	643	-	-	-	-	-	643
	<u>22,377</u>	<u>-</u>	<u>-</u>	<u>79</u>	<u>-</u>	<u>-</u>	<u>22,456</u>
Patteson Lodge operating costs	<u>-</u>	<u>50,606</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,606</u>
ARC operating costs	<u>-</u>	<u>-</u>	<u>19,855</u>	<u>-</u>	<u>3,192</u>	<u>-</u>	<u>23,047</u>
County events	<u>1,356</u>	<u>-</u>	<u>1,268</u>	<u>180</u>	<u>2,844</u>	<u>-</u>	<u>5,648</u>
Support to programme areas and Divisions:							
Grants to Sub-Committees and Divisions	87	-	-	-	-	900	987
Grants to members	-	-	-	-	-	-	-
Hall Rent fund	-	-	-	270	-	-	270
Guide Aid	<u>-</u>	<u>-</u>	<u>-</u>	<u>107</u>	<u>-</u>	<u>-</u>	<u>107</u>
	<u>87</u>	<u>-</u>	<u>-</u>	<u>377</u>	<u>-</u>	<u>900</u>	<u>1,364</u>
Governance costs:							
Independent examination fees	3,666	-	-	-	-	-	3,666
Trustee meetings	631	-	-	-	-	-	631
	<u>4,297</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,297</u>
Total charitable activities	<u>28,117</u>	<u>50,606</u>	<u>21,123</u>	<u>636</u>	<u>6,036</u>	<u>900</u>	<u>107,418</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

8. Staff costs and employee benefits

The cost of employing staff was:

	Designated Funds		*Restricted*			
	General Fund	Patteson Lodge	ARC	ARC	2025	2024
	£	£	£	£	£	£
Wages and salaries:						
Salaries of admin staff	7,841	-	-	-	7,841	6,103
Patteson Lodge salaries	-	27,053	-	-	27,053	23,733
ARC salaries	-	-	642	862	1,504	2,896
Social security costs	186	1,950	-	-	2,136	821
Employer's pension costs	10	387	-	-	397	262
	<u>8,037</u>	<u>29,390</u>	<u>642</u>	<u>862</u>	<u>38,931</u>	<u>33,815</u>
Other staffing costs	25	-	-	-	25	458
Partnership staffing agreement	-	1,115	-	-	1,115	4,534
	<u>8,062</u>	<u>30,505</u>	<u>642</u>	<u>862</u>	<u>40,071</u>	<u>38,807</u>

No employee earned £60,000 p.a. or more.

Girlguiding Norfolk signed a Partnership Staffing Agreement with Girlguiding Anglia for the employment of a General Maintenance Assistant at Patteson Lodge, which ended on 31 March 2025.

The average head count of employees during the year was 7 (2024: 6). The average number of full-time equivalent employees during the year was:

	2025	2024
Administration	1	1
Manager/Housekeeper/Administrator – Patteson Lodge	1	1
Cleaner – ARC	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

9. Trustees' and key management personnel remuneration and expenses

There are no key management personnel employed by the charity.

None of the trustees have been paid any remuneration or received any other benefits from employment by the charity.

Travelling expenses and postage costs of £1,277 (2024: £1,486) were reimbursed to six trustees (2024: four) during the year. The reimbursement of trustees' expenses was as follows:

	2025	2024
	£	£
Travelling expenses	1,267	1,389
Postage	10	97
	<u>1,277</u>	<u>1,486</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

10. Taxation

The charity has no liability to income tax or capital gains tax on its income and surpluses arising during the year.

11. Tangible fixed assets

	Equipment £	Freehold Property £	Standard £	Total £
Cost				
At 1 January 2025	116,716	365,832	3,477	486,025
Additions	465	-	-	465
Disposals	(1,067)	-	-	(1,067)
At 31 December 2025	116,114	365,832	3,477	485,423
Depreciation				
At 1 January 2025	88,439	66,780	-	155,219
Adjustment	(23)	-	-	(23)
Charge for year	3,472	7,675	-	11,147
Disposals	(1,067)	-	-	(1,067)
At 31 December 2025	90,821	74,455	-	165,276
Net book value				
At 31 December 2025	25,293	291,377	3,477	320,147
At 31 December 2024	28,277	299,052	3,477	330,806

12. Stock

	2025 £	2024 £
Goods for resale	8,195	7,056

13. Debtors

	2025 £	2024 £
Other debtors	11,429	8,729
Prepayments	17,367	8,579
Accounts receivable – Patteson Lodge	105	16,718
	28,901	34,026

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals	25,563	3,932
Other creditors	23,416	14,068
Deferred income – Patteson Lodge	-	17,025
	<u>48,979</u>	<u>35,025</u>

15. Funds

2025	Balance 1 Jan 2025 £	Income £	Expenditure £	Transfers £	Balance 31 Dec 2025 £
<i>Restricted Funds</i>					
ARC – Norfolk Community Foundation grant	938	500	(1,398)	(40)	-
ARC – Digitisation & Access Fund	24,906	-	(11,738)	-	13,168
ARC Heritage Jigsaw Project	2,402	1,294	(2,633)	(183)	880
ARC - NorAH grant	-	1,000	(256)	-	744
ARC – Arnold Clark grant	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
	<u>29,246</u>	<u>2,794</u>	<u>(16,025)</u>	<u>(223)</u>	<u>15,792</u>
<i>Designated Funds</i>					
Patteson Lodge	244,952	53,257	(58,956)	-	239,253
Financial Assistance Fund	22,780	-	(10,999)	1,000	12,781
Guide Aid/Hall Rent Fund	9,722	50	(695)	-	9,077
Elaine Clark-Taylor Training Fund	240	-	-	-	240
PL Estate – Buildings Fund	55,000	-	(2,621)	20,000	72,379
Leslie Swindells Fund	2,440	-	-	-	2,440
International Fund	216	-	-	(216)	-
GGN International account	-	54,654	(43,360)	500	11,794
Anne Carter Fund - General	1,500	-	-	-	1,500
County Office Fund	5,000	-	-	-	5,000
GAW Training Fund	740	-	-	-	740
Uniform Fund	5,000	300	-	-	5,300
ARC Fund	129,140	11,224	(24,048)	4,230	120,546
PL Estate Fund – ARC	3,002	-	-	(2)	3,000
ARC - Contingency Fund	<u>900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>900</u>
	<u>480,632</u>	<u>119,485</u>	<u>(140,679)</u>	<u>25,512</u>	<u>484,950</u>
General Fund	<u>131,876</u>	<u>93,709</u>	<u>(66,443)</u>	<u>(25,289)</u>	<u>133,853</u>
	<u>641,754</u>	<u>215,988</u>	<u>(223,147)</u>	<u>-</u>	<u>634,595</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

15. Funds (continued)

2024	Balance 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Balance 31 Dec 2024 £
<i>Restricted Funds</i>					
Cost of Living grant	-	958	(900)	(58)	-
ARC – Norfolk Community Foundation grant	-	5,000	(3,362)	(700)	938
ARC – Digitisation and Access Fund	-	25,000	(94)	-	24,906
ARC Heritage Jigsaw Project	2,749	5,279	(4,312)	(1,314)	2,402
ARC – Arnold Clark grant	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
	<u>3,749</u>	<u>36,237</u>	<u>(8,668)</u>	<u>(2,072)</u>	<u>29,246</u>
<i>Designated Funds</i>					
Patteson Lodge	241,664	54,861	(51,573)	-	244,952
Financial Assistance Fund	12,280	-	-	10,500	22,780
Guide Aid/Hall Rent Fund	7,863	2,178	(377)	58	9,722
Elaine Clark-Taylor Training Fund	240	-	-	-	240
PL Estate – Buildings Fund	35,000	-	-	20,000	55,000
Leslie Swindells Fund	2,440	-	-	-	2,440
International Fund	396	-	(180)	-	216
Anne Carter Fund – General	1,500	-	-	-	1,500
Anne Carter Fund – ARC	189	-	(19)	(170)	-
County Office Fund	5,000	-	-	-	5,000
GAW Training Fund	819	-	(79)	-	740
Uniform Fund	-	-	-	5,000	5,000
ARC Fund	137,750	7,458	(21,420)	5,352	129,140
PL Estate Fund – ARC	5,619	-	-	(2,617)	3,002
ARC - Contingency Fund	<u>900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>900</u>
	<u>451,660</u>	<u>64,497</u>	<u>(73,648)</u>	<u>38,123</u>	<u>480,632</u>
General Fund	<u>128,515</u>	<u>73,337</u>	<u>(33,925)</u>	<u>(36,051)</u>	<u>131,876</u>
	<u>583,924</u>	<u>174,071</u>	<u>(116,241)</u>	<u>-</u>	<u>641,754</u>

15. **Funds (continued)**

Restricted Funds

The ARC Norfolk Community Foundation Love Norfolk grant was used by the ARC to celebrate the achievement of Museum Accreditation and move forward with developing the ARC's audience. A major element of the funding was used to employ an intern. A further grant was received in 2025 for a project to celebrate the VE Day anniversary.

The ARC Digitisation and Access Fund is an anonymous donation received by the ARC to cover the cost of the digitisation project and for further work to make the collection accessible to as wide an audience as possible. It was used during the year to pay for digitisation work by Norfolk Record Office.

The grant received by the ARC from Norfolk Archives and Heritage Development Foundation (NorAH) in 2025 is for work in connection with a donation of items which tell the story of a guide in the 1920s in Gressenhall.

The Girlguiding Norfolk Heritage Jigsaw project is funding which is to be used for heritage purposes, including the heritage camps at Gressenhall and the purchase of stock for the ARC retail activities. During the year transfers to the ARC were made out of this fund representing sales of various badges.

The Arnold Clark grant has been awarded by the Arnold Clark Community Fund to help finance an extension to the patio outside the ARC building.

Designated Funds

The Patteson Lodge Fund represents the Patteson Lodge property and retained funds to meet future operating costs.

The Financial Assistance Fund is used to provide assistance to units, districts, divisions or individual members as required. During the year it was used to provide assistance with membership subscriptions for young leaders and subsidise transport for a county trip to Banham Zoo. A sum of £1,000 was transferred to the fund at the end of 2025 to support those attending the Anglia27 camp.

The Guide Aid Fund exists in order to provide financial assistance to young members, or leaders, who wish to attend residential guiding events either at home or abroad but are unable to fund the full cost. The three previous funds have now been combined into one.

The Hall Rent Fund exists in order to assist units who are experiencing difficulties with paying rent for meeting places.

The Elaine Clark-Taylor Training Fund was established as the result of a legacy in memory of Elaine Clark-Taylor, to be used to assist members with the cost of training courses which benefit Guiding in the county.

The Patteson Lodge Estate Buildings Fund will be used to provide financial support if necessary for the buildings on the Patteson Lodge estate. During the year a further £20,000 was transferred to this fund from the General Fund to support the cost of the new bathroom scheme planned for Patteson Lodge.

The Leslie Swindells Fund was established as a result of a legacy left to the county by the late Leslie Swindells. It will be used to provide support for young members and volunteers and to encourage activities related to horticulture.

15. Funds (continued)

Designated Funds (continued)

The International Fund, set up in 2021, has been combined with the GGN international account, which is used to process payments and receipts relating to trips abroad arranged by Girlguiding Norfolk. Two events took place in 2025 and further trips are planned for 2026 and 2027, for which income and expenditure are already taking place.

The Anne Carter Fund was established as a result of a legacy left to the county by the late Anne Carter. It is used for activities for the ranger age group.

The County Office Fund is to be used for any requirements relating to county office accommodation wherever it is needed in the county.

The Going Away With (GAW) Training Fund was established as a result of donations received in memory of the late Janice Plunkett. It has been used to support trainings for leaders to enable them to provide more members with opportunities for a residential experience.

The Uniform Fund was established in 2024 to provide assistance to leaders to purchase official uniform when the new uniform is unveiled in 2026. A donation of £300 received during the year was added to the fund..

The ARC designated fund represents the Archive Resource Centre (ARC) property and retained funds to meet future operating costs. During the year transfers were made into this fund representing sales of badges as above, and funding from the PL Estate Fund (ARC) to cover the shortfall in running costs excluding depreciation.

The Patteson Lodge Estate Fund (ARC) was set up to support the running costs of the ARC after the end of the Heritage Lottery funding. During the year a transfer was made from this fund to cover the shortfall on the ARC designated fund, as above. A transfer of £3,000 was made to the fund from the General Fund to finance necessary remedial works in 2026.

The ARC Contingency Fund will be used to meet expenditure priorities at the ARC.

16. Analysis of net assets between funds

2025

	* Designated Funds *		* Restricted *			
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds
	£	£	£	£	£	£
Fixed assets	4,219	196,737	119,191	-	-	-
Stock	1,889	3,174	3,132	-	-	-
Debtors	12,528	2,007	1,562	12,804	-	-
Cash	130,236	48,976	1,783	129,544	15,792	-
Current liabilities	(15,019)	(11,641)	(1,221)	(21,098)	-	-
	<u>133,853</u>	<u>239,253</u>	<u>124,447</u>	<u>121,250</u>	<u>15,792</u>	<u>-</u>
						634,595

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

16. Analysis of net assets between funds (continued)

2024	General Fund £	Patteson Lodge £	* Designated Funds *		* Restricted *		Total £
			ARC £	Other Funds £	ARC £	Other Funds £	
Fixed assets	4,643	198,379	127,784	-	-	-	330,806
Stock	3,106	2,639	1,311	-	-	-	7,056
Debtors	11,584	20,274	2,168	-	-	-	34,026
Cash	123,985	46,413	2,609	102,638	29,246	-	304,891
Current liabilities	(11,442)	(22,753)	(830)	-	-	-	(35,025)
	131,876	244,952	133,042	102,638	29,246	-	641,754

17 Related party and connected charity transactions

Eaton Vale Scout and Guide Activity Centre (EVAC) is a joint venture between the Norfolk Guide Association and the Norfolk Scout Association. During the year, as in the previous year, no payments were made by the charity to EVAC

NORFOLK GUIDE ASSOCIATION

ARC STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	ARC Designated £	ARC Restricted £	Total 2025 £
Income and Endowments from:			
Donations and legacies	5,117	1,500	6,617
Charitable activities	3,668	-	3,668
Other trading activities	2,439	1,294	3,733
Other income	<u>-</u>	<u>-</u>	<u>-</u>
Total income and endowments	<u>11,224</u>	<u>2,794</u>	<u>14,018</u>
Expenditure on:			
Raising funds	(1,425)	2,600	1,175
Charitable activities	<u>25,472</u>	<u>13,425</u>	<u>38,897</u>
Total expenditure	<u>24,047</u>	<u>16,025</u>	<u>40,072</u>
Net (expenditure)/income	(12,823)	(13,231)	(26,054)
Transfers between funds	<u>4,228</u>	<u>(223)</u>	<u>4,005</u>
Net movement in funds	(8,595)	(13,454)	(22,049)
Reconciliation of funds			
Total funds brought forward	<u>133,042</u>	<u>29,246</u>	<u>162,288</u>
Total funds carried forward	<u>124,447</u>	<u>15,792</u>	<u>140,239</u>

NORFOLK GUIDE ASSOCIATION

ARC BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2025

	ARC Designated £	ARC Restricted £	Total 2025 £
Fixed assets			
Tangible assets	119,191	-	119,191
Current assets			
Stock	3,132	-	3,132
Debtors	1,562	-	1,562
Cash at bank	<u>1,783</u>	<u>15,792</u>	<u>17,575</u>
Total current assets	6,477	15,792	22,269
Liabilities			
Creditors: Amounts falling due within one year	<u>(1,221)</u>	<u>-</u>	<u>(1,221)</u>
Net current assets	<u>5,256</u>	<u>15,792</u>	<u>21,048</u>
Net assets	<u>124,447</u>	<u>15,792</u>	<u>140,239</u>

THE NORFOLK COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 280532

Accounts



NORFOLK GUIDE ASSOCIATION

REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2024

Charity number 280532

NORFOLK GUIDE ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Contents	Page
Trustees' Annual Report	1 - 8
Independent Examiner's Report to the Trustees	9
Statement of Financial Activities (incorporating the Income and Expenditure account)	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Financial Statements	13 - 27
Management Information Only – ARC accounts (these pages do not form part of the statutory accounts)	28 - 29

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and Activities

The primary purpose of the Norfolk Guide Association is to promote Girlguiding in Norfolk.

Girlguiding, as part of a worldwide movement, is a girl-only organisation, dedicated to creating a better world for girls and young women and enabling them to develop their full potential. 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.

Public Benefit

- The Trustees of Girlguiding Norfolk County accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in Norfolk by promoting all aspects of guiding within the county, both within the membership and in the wider community.
- The organisation believes in being fair, open and inclusive, making guiding available to every girl and woman who wants to take part. Girlguiding Norfolk County holds three Guide Aid funds in order to provide financial assistance to those (both volunteers and young people) who wish to attend guiding events but are unable to fund the full cost themselves. In addition, a Financial Assistance Fund is available to give assistance to units, districts or divisions.

Main objectives for the year.

The county's main objectives for 2024 were:

- To raise awareness of Girlguiding Norfolk across the county in order to encourage more young people and adult volunteers to join us.
- To continue to re-establish guiding after the Covid-19 pandemic, providing encouragement and financial assistance where necessary.
- To recognise and celebrate achievements of our young members and adult volunteers.
- To work to enable more girls to have access to a good guiding experience and to improve our young member retention rates.
- To ensure that trustee and commissioner leadership is effective at all levels.
- To support all adult volunteers in carrying out their roles.
- To show commitment to our employees as they carry out their work.
- To manage county resources and processes effectively and efficiently.
- To continue to develop our County Archive Resource Centre (ARC) as a county resource.

Achievements and Performance

This was a busy year with a wide variety of activities taking place throughout the county. Membership continued to increase, although it is still not back to pre-Covid levels and it is hoped that the upward trend will continue into 2025.

In addition to their weekly meetings units enjoyed activity days, outings, camps and holidays. Many joint events were held enabling members to meet others from elsewhere in the county.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and Performance (continued)

Girlguiding Norfolk had a strong presence at several public events, including Run Norwich, Norwich Pride, the Sandringham Flower Show and the Makers' Fayre at the Forum in Norwich. Members also participated in a day organised by Girlguiding Anglia at Pleasurewood Hills, the Royal Norfolk Show where the Duke of Edinburgh visited the stand and many other local events, fetes and carnivals around the county. A unit from King's Lynn also took part in a TV recording with ITV.

A very successful celebration weekend at Patteson Lodge and the ARC was held in September to mark the ARC's achievement of Arts Council England Museum Accreditation. This was attended by the Chief Guide. Many 1st Response trainings continued to be delivered across the county and, although most committee meetings continued to take place online, three face-to-face trustees' meetings were held at Hautbois House and the ARC.

A new County President was appointed to replace Carol Bundock, and all Vice Presidents were invited to afternoon tea at Hautbois House in June.

The new Girlguiding branding is gradually being introduced to all the county's stationery, equipment and materials and many of the organisational practices in the county are being reviewed. A new website has been developed and will be live in March 2025.

Plans are being made to improve the building and facilities at Patteson Lodge, with new showers and the introduction of a separate county office attached to the property. Plans are currently being drawn up and fundraising will begin in 2025.

Patteson Lodge and Campsite

Patteson Lodge and campsite hosted 72 bookings in 2024 - 45 residential stays in the lodge, 16 groups on the campsite and 11 day hire bookings. These included groups both from within the county and further afield.

Maintenance and renewal resulted in a new dishwasher, new carpets, and new fold-away beds in the Indaba Room. The Friends of Patteson Lodge also paid for the HMS Patteson boat to be rebuilt.

There were some further staff changes during the year and procedures and communication with users have continued to be monitored and updated. The current online booking system has been replaced with a view to making the booking process more streamlined.

Archive Resource Centre (ARC)

The highlight of the year for the ARC was celebrating the achievement of Museum Accreditation awarded by Arts Council England. This event coincided with Heritage Open Days and visitors were taken on a 'train journey' to experience a wide variety of activities, including quizzes, portrait photography, outdoor cooking, an Escape Room and a wide-ranging exhibition of artefacts.

Sessions at the ARC continued to be popular with all sections. The ARC once again established a 1940's camp at Gressenhall in August and attended Hautbois Fest and the Hautbois Open Days in the summer.

Work continued to catalogue the collection and an anonymous donation received during the year has enabled a start to be made on digitising some of the material in conjunction with the Norfolk Record Office.

Almost 5,000 hours were contributed by volunteers, working both onsite and offsite. A group of volunteers visited the Scout Heritage Centre at Gilwell, and a Friends of the ARC Group has been established to encourage support for the ARC and raise the profile of the work that is done there.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial Review

The financial results for the year are shown on pages 10-29 of this report.

The total income received in 2024 was £174,071, compared with £118,554 in 2023.

The main sources of income were:

- £39,329 from Patteson Lodge booking fees
- £55,517 from membership subscriptions
- £25,000 donation (including Gift Aid) and £5,000 grant received for the ARC

Expenditure in the year totalled £116,241 (£155,215 in 2023).

The main areas of expenditure were:

- Operating costs of £50,606 for Patteson Lodge
- Operating costs of £19,855 for the ARC.

There was a surplus for the year of £57,830, compared with a deficit of £36,661 in 2023

The overall position for 2024 includes a surplus of £3,361 on the General Fund (after transferring £36,051 to other funds, including Patteson Lodge Estate Buildings and Financial Assistance) and a surplus of £3,288 at Patteson Lodge. A deficit of £11,416 on the ARC Fund (largely due to depreciation) and an overall surplus of £62,597 on other funds resulted in the final position.

Building works are currently being planned at Patteson Lodge, including additional showers and the establishment of a purpose-built office attached to the property to act as the county's headquarters. A sum of £20,000 was transferred to the Patteson Lodge Estate Buildings Fund at the end of the year to provide initial funding for this project.

Girlguiding Norfolk set a balanced budget for 2024 and the membership subscription paid by each member increased by £6.50, reflecting a national increase of £3.00 and an increase in the Girlguiding Anglia Region subscription of £1.50. There was an increase of £1.00 in the Girlguiding Norfolk levy and a sum of £1.00 was added for divisions.

The trustees consider, however, that Girlguiding Norfolk County currently remains in a stable financial position and the budget will continue to be closely monitored at each trustee meeting. There have been no material changes in the policies of the Association since the last annual report.

How expenditure has supported the key objectives of the Charity

Over £10,000 was spent on leadership support and training

Almost £7,000 was spent on repairs and maintenance and renewal of equipment at Patteson Lodge together with a further £6,900 of capital expenditure.

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income, and to cover unplanned emergency expenditure. It is the policy of the Association to maintain sufficient reserves to:

- (a) Provide support for the development of Girlguiding within the county.
- (b) Cover any essential costs if potential income is reduced.
- (c) Meet any additional costs or reductions in income resulting from cost-of-living increases.
- (d) Meet administration, support and training costs, including the purchase of equipment and , any future requirement for employing paid staff.
- (e) Cover the operation and staffing of the Patteson Lodge Activity Centre and the ARC.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial Review (continued)

- (f) Be able to meet repairs, improvements and other expenditure that the trustees deem necessary in connection with any of the county's properties and the Eaton Vale Scout and Guide Activity Centre.
- (g) Support major events within the county and meet any deficits arising from them where necessary.
- (h) Implement any requirements arising from regional or national initiatives and keep up to date with changes as necessary.
- (i) Implement any changes required as a result of new legislation.
- (j) Meet any unforeseen contingencies.

The level of general unrestricted free reserves amounted to £127,233 at the year-end (£124,933 in 2023) This will be monitored on a regular basis by the trustees at the meetings of the County Executive Committee.

The level of reserves the trustees have in the past considered necessary to meet the above has amounted to around £120,000 in an average year, representing an estimate of 12 months' operating costs. However, costs in 2024 have remained lower, and the estimate of 12 months' operating costs has remained at around £105,000. The current level of unrestricted reserves is higher than that guideline but the trustees consider that, particularly in the light of their responsibility for the maintenance and renewal of the county's properties, and the current plans for the development of Patteson Lodge, the level of reserves is appropriate.

Free reserves which have been designated for other purposes, including Patteson Lodge, Guide Aid/Guide Aid Plus and the ARC amounted to £154,468. All earmarked funds will initially be retained for their original purpose, subject to review if that becomes necessary in the longer term.

The Heritage Jigsaw Fund, the Arnold Clark Fund, the Norfolk Community Foundation grant and the ARC Digitisation and Accessibility Fund have been accounted for as Restricted Funds and currently total £29,246.

Principal Funding Sources

The principal sources of income for the General Fund in 2024 have been subscriptions, investment interest and income from the online shop.

The principal sources of income for Patteson Lodge during the year have been booking fees from the hire of the lodge and campsite.

The principal sources of income for the ARC during the year were retail sales, donations, grant income and archive activity sessions.

Investment Policy

During 2024 the Trustees agreed that investments should continue to be kept relatively short-term with a spread of accessibility. Fixed deposits with United Trust bank were reinvested as follows:

- £42,578 in a 12 month Fixed Deposit, at a rate of 5.01% maturing in April 2025.
- £29,817 in a 12 month Fixed Deposit, at a rate of 4.91% maturing in January 2025, with £10,000 being withdrawn.

The remaining funds are currently invested in a Barclays Premium account, COIF Charity Funds, a Cambridge and Counties bank 31 day notice account and a 90 day notice account with the Hinckley and Rugby Building Society. The position will continue to be monitored during 2025 in the light of the county's current financial circumstances.

Plans for the Future

Organisation and Administration

- In 2025 the membership subscription to be paid by each member has been increased by between £1.50 and £3.00, reflecting a national increase of £2.00 and an increase in the Girlguiding Anglia Region subscription of 50p. There was no increase in the Girlguiding Norfolk portion and divisions have levied subscriptions of up to £1.50.
- A new county website has been developed and will be live early in 2025.
- The review of the county organisation and administration will be continued, to improve efficiency and ensure that it is as effective as possible to support leaders and young members.

Leadership Training

- A Shape Your County day is being planned for commissioners in March.
- Regular support will be made available to commissioners to help them fulfil their roles.
- Events will be organised to encourage more leaders to provide residential experiences for their members.

Programme

- The county will sponsor a giraffe in the GoGo Safari event in Norwich.
- Many units are taking part in pyjama parties as part of a regional initiative for Thinking Day in February.
- County events are being planned, including a potential joint outing to Banham Zoo with Girlguiding Suffolk.
- The county will participate in events including the Royal Norfolk Show, Sandringham Flower Show and Norfolk Pride.

Patteson Lodge

- The proposed building project for the establishment of a county office and the improvement of the showers will be progressed and funding possibilities will be investigated
- Maintenance and improvement work will continue, including planned improvements to the campsite kitchen:

International Opportunities

- County groups will visit Lorne in Ireland and Our Chalet in Switzerland in 2025.

The Archive Resource Centre (ARC)

- The ARC Forward Plan will be renewed and Key Performance Indicators will be used to help to focus work in line with it.
- The ARC will participate in the Heritage Hub at NORJAM 2025.
- Work will continue to look for new funding sources and develop more retail opportunities,

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, Governance and Management

Governing Document

The Norfolk Guide Association (the Association) was established under a trust deed dated 14 December 1922 and was originally approved by the Inland Revenue Charity Division on 25 February 1963. The Association was registered with the Charity Commission on 9 January 1964 as a charity whose primary purpose is to promote guiding in Norfolk.

Recruitment and Appointment of Trustees

There were two joint County Commissioners who chaired the County Executive Committee until April 2025, but one has since resigned. County Commissioners are appointed by the Chief Commissioner of Girlguiding Anglia Region, in consultation with all trustees in the county, members of the County Executive Committee and others as appropriate, usually for a period of five years. Other trustees are appointed by the County Commissioner(s) for a period of three years with the option of extending for another two years.

Induction and Training of Trustees

The induction and training of new trustees is carried out in accordance with the national provisions of Girlguiding. A trustee training was held virtually in November 2022 and all new Girlguiding Norfolk County trustees receive the support of a mentor, and a Trustee Induction Pack, on appointment.

Organisational Structure

The activities of the Association are managed by the trustees through the County Executive Committee which meets at least three times a year. The function of the Committee is to direct the general development and foster the growth and spirit of The Guide Association within the County of Norfolk, in accordance with the provisions of the guiding manual in force from time to time.

The overall operation of the Association is divided into four areas:

- Public Relations/Social Media and Communications
- Growth and Retention
- Strategy and Business Planning
- Programme and Opportunities

During the year the Association was supported by three part-time members of staff at the Patteson Lodge Activity Centre, a part-time administrator, one part-time member of staff at the ARC and the county newsletter editor. In addition, a general maintenance assistant at Patteson Lodge was employed under a partnership staffing agreement with Girlguiding Anglia until March 2025.

Risk Management

The trustees review the major risks to which the charity is exposed on a regular basis and have established systems to mitigate those risks. Their findings are detailed in the charity's Risk Register document, which has been updated in 2024 at trustee meetings. In addition, specific and detailed Risk Assessments are required to run outdoor and indoor unit meetings and special events.

Connected Charity

Eaton Vale Scout and Guide Activity Centre Limited is a connected charity and is established as a joint enterprise between the Norfolk Guide Association and the Norfolk Scout Association. The main objectives of the Eaton Vale Scout and Guide Activity Centre are in line with those of the Guide and Scout Associations.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, Governance and Management (continued)

True and fair override

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

Mark Proctor FCA DChA is willing to stand as independent examiner in future years.

Reference and Administrative Details

Name: Norfolk Guide Association
Operating Name: Girlguiding Norfolk County

Charity Registration Number: 280532

Address: 14, Great Hautbois Road,
Coltishall
Norfolk
NR12 7JN

Our Advisers:

Independent Examiner: M Proctor FCA DChA
Lovewell Blake LLP
Bankside 300
Peachman Way
Broadland Business Park
Norwich
Norfolk NR7 0LB

Bankers: Barclays Bank plc
Barclays Business Centre
5-7 Red Lion Street
Norwich, Norfolk NR1 3QH

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Reference and Administrative Details (continued)

Trustees:	Mrs Y Kemp (joint)	County commissioner
	Ms F Hunter (joint)	County commissioner (to 04/04/25)
	Miss D Brookes	Assistant county commissioner
	Mrs C Morrey	County treasurer
	Mrs G Brown	Division commissioner Broadland
	Mrs J Constable	Division commissioner Central Norfolk (from 09/03/25)
	Mrs S Peck	Division commissioner Central Norfolk (from 09/03/25)
	Miss R Broad	Division commissioner Great Yarmouth
	Mrs C Roe	Division commissioner King's Lynn (to 31/01/25)
	Mrs P Whittaker	Division commissioner Lowestoft (to 31/08/24)
	Mrs J Elliott	Division commissioner North Norfolk (to 31/08/24)
	Mrs J Wood	Division commissioner North West Norfolk (to 09/01/25)
	Mrs S Carter	Division commissioner Norwich
	Mrs C Lister	Division commissioner South Norfolk
	Mrs H Pye	Division commissioner South East Norfolk (to 14/02/25)
	Mrs V Fonzo	Division commissioner South West Norfolk (to 01/04/24)
	Mrs J Appleby	Division Commissioner South West Norfolk (from 02/01/25)
	Mrs C Chapman	Division commissioner Wensum
	Mrs C Gatehouse	Division commissioner Wensum

Mrs V Fonzo, Mrs J Elliott, Mrs P Whittaker, Mrs J Wood, Mrs H Pye, Ms F Hunter and Mrs C Roe ended their term of office during the year and Mrs J Constable, Mrs S Peck and Mrs J Appleby were appointed. All other trustees held office throughout the year.

Commissioners for Lowestoft, North West Norfolk and South East Norfolk currently hold designate positions and have not yet been appointed as trustees.

Approved by the trustees on 26 April 2025 and signed on their behalf by

Mrs Y Kemp

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORFOLK GUIDE ASSOCIATION

FOR THE YEAR ENDED 31 DECEMBER 2024

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 December 2024 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

7 May 2025

NORFOLK GUIDE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	General Fund £	*Designated Funds* Patteson Lodge £	ARC Funds £	Other Funds £	*Restricted* ARC Funds £	Other Funds £	Total 2024 £	Total 2023 £
Income and Endowments from:									
Grants, donations and legacies	2	56,678	8,907	2,554	2,178	30,000	958	101,275	57,556
Charitable activities	3	-	39,329	2,979	-	1,940	-	44,248	37,604
Other trading activities	4	5,666	1,314	1,925	-	3,339	-	12,244	11,065
Investments		8,485	1,531	-	-	-	-	10,016	7,840
Other	5	<u>2,508</u>	<u>3,780</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,288</u>	<u>4,489</u>
Total income and endowments		<u>73,337</u>	<u>54,861</u>	<u>7,458</u>	<u>2,178</u>	<u>35,279</u>	<u>958</u>	<u>174,071</u>	<u>118,554</u>
Expenditure on:									
Raising funds	6	5,808	967	316	-	1,732	-	8,823	6,047
Charitable activities	7	<u>28,117</u>	<u>50,606</u>	<u>21,123</u>	<u>636</u>	<u>6,036</u>	<u>900</u>	<u>107,418</u>	<u>149,168</u>
Total expenditure		<u>33,925</u>	<u>51,573</u>	<u>21,439</u>	<u>636</u>	<u>7,768</u>	<u>900</u>	<u>116,241</u>	<u>155,215</u>
Net income/(expenditure)		39,412	3,288	(13,981)	1,542	27,511	58	57,830	(36,661)
Transfers between funds	15	<u>(36,051)</u>	<u>-</u>	<u>2,565</u>	<u>35,558</u>	<u>(2,014)</u>	<u>(58)</u>	<u>-</u>	<u>-</u>
Net movement in funds		3,361	3,288	(11,416)	37,100	25,497	-	57,830	(36,661)
Reconciliation of funds									
Total funds brought forward		<u>128,515</u>	<u>241,664</u>	<u>144,458</u>	<u>65,538</u>	<u>3,749</u>	<u>-</u>	<u>583,924</u>	<u>620,585</u>
Total funds carried forward		<u>131,876</u>	<u>244,952</u>	<u>133,042</u>	<u>102,638</u>	<u>29,246</u>	<u>-</u>	<u>641,754</u>	<u>583,924</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure relates to continuing activities.

The notes on pages 13 to 27 form an integral part of these financial statements

NORFOLK GUIDE ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	£	2024	£	£	2023	£
Fixed assets							
Tangible assets	11		330,806			333,164	
Current assets							
Stock	12	7,056			8,610		
Debtors	13	34,026			14,838		
Cash at bank		<u>304,891</u>			<u>243,438</u>		
Total current assets		345,973			266,886		
Liabilities							
Creditors: Amounts falling due within one year	14	<u>(35,025)</u>			<u>(16,126)</u>		
Net current assets			<u>310,948</u>			<u>250,760</u>	
Net assets			<u>641,754</u>			<u>583,924</u>	
The funds of the charity							
Restricted Funds	15		29,246			3,749	
Unrestricted Funds							
General Fund	15		131,876			128,515	
Designated Funds	15		<u>480,632</u>			<u>451,660</u>	
Total charity funds			<u>641,754</u>			<u>583,924</u>	

These financial statements were approved by the trustees on 26 April 2025 and are signed on their behalf by:

Mrs Y Kemp

Mrs C Morrey

The notes set out on pages 13 to 27 form an integral part of these financial statements

NORFOLK GUIDE ASSOCIATION

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2024

Notes	*Designated Funds*			Other Funds £	*Restricted Funds*		Total 2024 £	Total 2023 £
	General Fund £	Patteson Lodge £	ARC Funds £		ARC £	Other Funds £		
Cash flows from operating activities:								
<i>Net cash provided by / (used in) operating activities</i>								
18	(5,558)	6,913	(4,534)	37,100	25,497	-	59,418	(31,100)
Cash flows from investing activities:								
Income from interest	8,485	1,531	-	-	-	-	10,016	7,840
Purchase of tangible fixed assets	(1,272)	(6,909)	-	-	-	-	(8,181)	(8,157)
Disposal of tangible fixed assets	-	200	-	-	-	-	200	-
<i>Net cash provided by/(used in) Investing activities</i>								
	7,213	(5,178)	-	-	-	-	2,035	(317)
Cash flows from financing activities:								
Repayment of borrowing	-	-	-	-	-	-	-	-
Change in cash and cash equivalents in the year								
	1,655	1,735	(4,534)	37,100	25,497	-	61,453	(31,417)
Cash and cash equivalents at the beginning of the year								
	122,330	44,678	7,143	65,538	3,749	-	243,438	274,855
Cash and cash equivalents at the end of the year								
20	123,985	46,413	2,609	102,638	29,246	-	304,891	243,438

1. Accounting policies

(a) General information and basis of accounting

Norfolk Guide Association is an unincorporated charitable association, registered in England and Wales. The address of the registered office is given in the charity information on page 7 of these financial statements. The nature of the charity's operations and principal activities is outlined within the Trustees' Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies received by way of grants and donations are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Legacies are included in the Statements of Financial Activities when the Charity becomes aware of its entitlement to the gift and the amount involved can be quantified.
- The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Income from trading income is accounted for when earned.

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies (continued)

(d) Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which they become receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

(e) Expenditure and irrecoverable VAT

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations and legacies and the costs of trading for fundraising purposes including the charity's shop.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner's fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly. Other costs are apportioned on an appropriate basis.

(f) Fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	ARC building depreciated over 25 years on a straight line basis. Patteson Lodge is not depreciated (held at residual value).
Standard	Not depreciated
Equipment	3, 5 or 10 years on a straight line basis

1. Accounting policies (continued)

(g) Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

(h) Pension costs

Contributions to the Charity's defined contribution pension scheme (a stakeholder scheme) are charged to the Statement of Financial Activities in the year in which they become payable.

(i) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

2. Grants, Donations and legacies

2024	General Fund £	*Designated Funds* Patteson Lodge £	ARC £	Other Funds £	*Restricted* ARC £	Other Funds £	Total 2024 £
Membership subscriptions	<u>55,517</u>	-	-	-	-	-	<u>55,517</u>
Grants, Donations and legacies:							
Grants and donations	161	8,907	2,554	-	30,000	958	42,580
Legacies	<u>1,000</u>	-	-	<u>2,178</u>	-	-	<u>3,178</u>
	<u>1,161</u>	<u>8,907</u>	<u>2,554</u>	<u>2,178</u>	<u>30,000</u>	<u>958</u>	<u>45,758</u>
					=		
Total grants, donations and legacies	<u>56,678</u>	<u>8,907</u>	<u>2,554</u>	<u>2,178</u>	<u>30,000</u>	<u>,958</u>	<u>101,275</u>
2023	General Fund £	*Designated Funds* Patteson Lodge £	ARC £	Other Funds £	*Restricted* ARC £	Other Funds £	Total 2023 £
Membership subscriptions	<u>48,710</u>	-	-	-	-	-	<u>48,710</u>
Grants, Donations and legacies:							
Grants and donations	540	497	2,656	819	-	3,334	7,846
Legacies	<u>1,000</u>	-	-	-	-	-	<u>1,000</u>
	<u>1,540</u>	<u>497</u>	<u>2,656</u>	<u>819</u>	<u>-</u>	<u>3,334</u>	<u>8,846</u>
Total grants, donations and legacies	<u>50,250</u>	<u>497</u>	<u>2,656</u>	<u>,819</u>	<u>-</u>	<u>3,334</u>	<u>57,556</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

3. Charitable activities

2024

	Designated Funds				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2024
	£	£	£	£	£	£	£
Booking fees	-	39,329	2,302	-	-	-	41,631
County events	-	-	677	-	1,940	-	2,617
	<u>-</u>	<u>39,329</u>	<u>2,979</u>	<u>-</u>	<u>1,940</u>	<u>-</u>	<u>44,248</u>

2023

	Designated Funds				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2023
	£	£	£	£	£	£	£
Booking fees	-	32,146	2,783	-	-	-	34,929
County events	-	-	-	-	2,675	-	2,675
	<u>-</u>	<u>32,146</u>	<u>2,783</u>	<u>-</u>	<u>2,675</u>	<u>-</u>	<u>37,604</u>

4. Other trading activities

2024

	Designated Funds				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2024
	£	£	£	£	£	£	£
Trading income	5,666	1,314	1,678	-	3,339	-	11,997
Fundraising	-	-	247	-	-	-	247
	<u>5,666</u>	<u>1,314</u>	<u>1,925</u>	<u>-</u>	<u>3,339</u>	<u>-</u>	<u>12,244</u>

2023

	Designated Funds				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2023
	£	£	£	£	£	£	£
Trading income	6,181	1,377	1,814	-	1,046	-	10,418
Fundraising	45	-	602	-	-	-	647
	<u>6,226</u>	<u>1,377</u>	<u>2,416</u>	<u>-</u>	<u>1,046</u>	<u>-</u>	<u>11,065</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

5. Other income

2024	*Designated Funds*				*Restricted*		Total 2024 £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Solar panel income	-	1,698	-	-	-	-	1,698
Other	<u>2,508</u>	<u>2,082</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,590</u>
	<u>2,508</u>	<u>3,780</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,288</u>
2023	*Designated Funds*				*Restricted*		Total 2023 £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Solar panel income	-	1,809	-	-	-	-	1,809
Other	<u>775</u>	<u>1,905</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,680</u>
	<u>775</u>	<u>3,714</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,489</u>

6. Costs of raising funds

2024	*Designated Funds*				*Restricted*		Total 2024 £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Membership paid by county	1,458	-	-	-	-	-	1,458
Fundraising costs	628	-	306	-	287	-	1,221
Trading expenses	<u>3,722</u>	<u>967</u>	<u>10</u>	<u>-</u>	<u>1,445</u>	<u>-</u>	<u>6,144</u>
	<u>5,808</u>	<u>967</u>	<u>316</u>	<u>-</u>	<u>1,732</u>	<u>-</u>	<u>8,823</u>
2023	*Designated Funds*				*Restricted*		Total 2023 £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Membership paid by county	1,261	-	-	-	-	-	1,261
Fundraising costs	404	-	353	-	10	-	767
Trading expenses	<u>3,628</u>	<u>(296)</u>	<u>252</u>	<u>-</u>	<u>435</u>	<u>-</u>	<u>4,019</u>
	<u>5,293</u>	<u>(296)</u>	<u>605</u>	<u>-</u>	<u>445</u>	<u>-</u>	<u>6,047</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

7. Charitable activities

2024

	General Fund £	*Designated Funds* Patteson Lodge £	ARC £	Other Funds £	*Restricted* ARC £	Other Funds £	Total 2024 £
County operating costs:							
Adult leadership support	308	-	-	-	-	-	308
Uniform grants for leaders	158	-	-	-	-	-	158
Public Relations & Recruitment	2,068	-	-	-	-	-	2,068
Meetings and training events	5,607	-	-	79	-	-	5,686
Salaries of admin staff	6,561	-	-	-	-	-	6,561
Professional fees	-	-	-	-	-	-	-
Postage and telephone	370	-	-	-	-	-	370
Printing and stationery	392	-	-	-	-	-	392
Commissioners', advisers' and trainers' travel	1,933	-	-	-	-	-	1,933
Maintenance and repairs	229	-	-	-	-	-	229
Insurance	818	-	-	-	-	-	818
Equipment Hire	-	-	-	-	-	-	-
Depreciation	211	-	-	-	-	-	211
Website & communications	275	-	-	-	-	-	275
IT	507	-	-	-	-	-	507
Purchase of awards	2,297	-	-	-	-	-	2,297
Miscellaneous	643	-	-	-	-	-	643
	<u>22,377</u>	<u>-</u>	<u>-</u>	<u>79</u>	<u>-</u>	<u>-</u>	<u>22,456</u>
Patteson Lodge operating costs	<u>-</u>	<u>50,606</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,606</u>
ARC operating costs	<u>-</u>	<u>-</u>	<u>19,855</u>	<u>-</u>	<u>3,192</u>	<u>-</u>	<u>23,047</u>
County events	<u>1,356</u>	<u>-</u>	<u>1,268</u>	<u>180</u>	<u>2,844</u>	<u>-</u>	<u>5,648</u>
Support to programme areas and Divisions:							
Grants to Sub-Committees, Divisions and units	87	-	-	-	-	900	987
Grants to members	-	-	-	-	-	-	-
Guide Aid	-	-	-	107	-	-	107
Hall Rent fund	-	-	-	270	-	-	270
	<u>87</u>	<u>-</u>	<u>-</u>	<u>377</u>	<u>-</u>	<u>900</u>	<u>1,364</u>
Governance costs:							
Independent examination fees	3,666	-	-	-	-	-	3,666
Trustee meetings	631	-	-	-	-	-	631
	<u>4,297</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,297</u>
Total charitable activities	<u>28,117</u>	<u>50,606</u>	<u>21,123</u>	<u>636</u>	<u>6,036</u>	<u>900</u>	<u>107,418</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

7. Charitable activities (continued)

2023

	General Fund £	*Designated Funds* Patteson Lodge £	ARC £	Other Funds £	*Restricted* ARC £	Other Funds £	Total 2023 £
County operating costs:							
Adult leadership support	160	-	-	-	-	-	160
Uniform grants for leaders	296	-	-	-	-	-	296
Public relations & Recruitment	2,812	-	-	-	-	-	2,812
Meetings and training events	639	-	-	-	-	419	1,058
Salaries of admin staff	5,342	-	-	-	-	-	5,342
Professional fees	761	-	-	-	-	-	761
Postage and telephone	390	-	-	-	-	-	390
Printing and stationery	198	-	-	-	-	-	198
Commissioners', advisers' and trainers' travel	2,438	-	-	-	-	-	2,438
Maintenance and repairs	319	-	-	-	-	-	319
Insurance	795	-	-	-	-	-	795
Equipment Hire	-	-	-	-	-	-	-
Depreciation	224	-	-	-	-	-	224
Website & communications	524	-	-	-	-	-	524
IT – new financial system	3,500	-	-	-	-	-	3,500
Purchase of awards	2,953	-	-	-	-	-	2,953
Miscellaneous	768	-	-	-	-	-	768
	<u>22,119</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>419</u>	<u>22,538</u>
Patteson Lodge operating costs	<u>-</u>	<u>54,579</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,579</u>
ARC operating costs	<u>-</u>	<u>-</u>	<u>21,777</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,777</u>
County events	<u>3,756</u>	<u>-</u>	<u>188</u>	<u>913</u>	<u>2,009</u>	<u>-</u>	<u>6,866</u>
Support to programme areas and Divisions:							
Grants to Sub-Committees and Divisions	37,685	-	-	50	-	-	37,735
Grants to members	300	-	-	-	-	-	300
Hall Rent fund	-	-	-	273	-	-	273
Guide Aid	<u>-</u>	<u>-</u>	<u>-</u>	<u>933</u>	<u>-</u>	<u>-</u>	<u>933</u>
	<u>37,985</u>	<u>-</u>	<u>-</u>	<u>1,256</u>	<u>-</u>	<u>-</u>	<u>39,241</u>
Governance costs:							
Independent examination fees	3,396	-	-	-	-	-	3,396
Trustee meetings	<u>771</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>771</u>
	<u>4,167</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,167</u>
Total charitable activities	<u>68,027</u>	<u>54,579</u>	<u>21,965</u>	<u>2,169</u>	<u>2,009</u>	<u>419</u>	<u>149,168</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

8. Staff costs and employee benefits

The cost of employing staff was:

	Designated Funds		*Restricted*			
	General Fund	Patteson Lodge	ARC	ARC	2024	2023
	£	£	£	£	£	£
Wages and salaries:						
Salaries of admin staff	6,103	-	-	-	6,103	4,996
Patteson Lodge salaries	-	23,733	-	-	23,733	16,794
ARC salaries	-	-	569	2,327	2,896	565
Social security costs	-	821	-	-	821	517
Employer's pension costs	-	262	-	-	262	158
	<u>6,103</u>	<u>24,816</u>	<u>569</u>	<u>2,327</u>	<u>33,815</u>	<u>23,030</u>
Other staffing costs	458	-	-	-	458	346
Partnership staffing agreement	-	4,534	-	-	4,534	6,039
	<u>6,561</u>	<u>29,350</u>	<u>569</u>	<u>2,327</u>	<u>38,807</u>	<u>29,415</u>

No employee earned £60,000 p.a. or more.

Girlguiding Norfolk has signed a Partnership Staffing Agreement with Girlguiding Anglia for the employment of a General Maintenance Assistant at Patteson Lodge. This agreement ended on 31 March 2025.

The average head count of employees during the year was 6 (2023: 5). The average number of full-time equivalent employees during the year was:

	2024	2023
Administration	1	1
Manager/Housekeeper/Administrator – Patteson Lodge	1	1
Cleaner – ARC	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

9. Trustees' and key management personnel remuneration and expenses

There are no key management personnel employed by the charity.

None of the trustees have been paid any remuneration or received any other benefits from employment by the charity.

Travelling expenses and postage costs of £1,486 (2023- £1,972) were reimbursed to four trustees (2023 – seven) during the year. The reimbursement of trustees' expenses was as follows:

	2024	2023
	£	£
Travelling expenses	1,389	1,823
Postage	97	132
Telephone	-	17
	<u>1,486</u>	<u>1,972</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

10. Taxation

The charity has no liability to income tax or capital gains tax on its income and surpluses arising during the year.

11. Tangible fixed assets

	Equipment £	Freehold Property £	Standard £	Total £
Cost				
At 1 January 2024	112,852	365,832	3,477	482,161
Additions	8,181	-	-	8,181
Disposals	(4,317)	-	-	(4,317)
At 31 December 2024	116,716	365,832	3,477	486,025
Depreciation				
At 1 January 2024	89,893	59,104	-	148,997
Charge for year	2,663	7,676	-	10,339
Disposals	(4,117)	-	-	(4,117)
At 31 December 2024	88,439	66,780	-	155,219
Net book value				
At 31 December 2024	28,277	299,052	3,477	330,806
At 31 December 2023	22,959	306,728	3,477	333,164

12. Stock

	2024 £	2023 £
Goods for resale	7,056	8,610

13. Debtors

	2024 £	2023 £
Other debtors	8,729	9,742
Prepayments	8,579	5,096
Accounts receivable – Patteson Lodge	16,718	-
	34,026	14,838

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

14. **Creditors:** Amounts falling due within one year

	2024	2023
	£	£
Accruals	3,932	2,572
Other creditors	14,069	13,554
Deferred Income – Patteson Lodge	<u>17,025</u>	<u>-</u>
	<u>35,026</u>	<u>16,126</u>

15. **Funds**

2024	Balance 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Balance 31 Dec 2024 £
<i>Restricted Funds</i>					
Cost of Living Grant	-	958	(900)	(58)	-
ARC – Norfolk Community Foundation grant	-	5,000	(3,362)	(700)	938
ARC – Digitisation & Access Fund	-	25,000	(94)	-	24,906
ARC Heritage Jigsaw Project	2,749	5,279	(4,312)	(1,314)	2,402
ARC – Arnold Clark grant	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
	<u>3,749</u>	<u>36,237</u>	<u>(8,668)</u>	<u>(2,072)</u>	<u>29,246</u>
<i>Designated Funds</i>					
Patteson Lodge	241,664	54,861	(51,573)	-	244,952
Financial Assistance Fund	12,280	-	-	10,500	22,780
Guide Aid/Hall Rent Fund	7,863	2,178	(377)	58	9,722
Elaine Clark-Taylor Training Fund	240	-	-	-	240
PL Estate – Buildings Fund	35,000	-	-	20,000	55,000
Leslie Swindells Fund	2,440	-	-	-	2,440
International Fund	396	-	(180)	-	216
Anne Carter Fund - General	1,500	-	-	-	1,500
Anne Carter Fund – ARC	189	-	(19)	(170)	-
County Office Fund	5,000	-	-	-	5,000
GAW Training Fund	819	-	(79)	-	740
Uniform Fund	-	-	-	5,000	5,000
ARC Fund	137,750	7,458	(21,420)	5,352	129,140
PL Estate Fund – ARC	5,619	-	-	(2,617)	3,002
ARC - Contingency Fund	<u>900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>900</u>
	<u>451,660</u>	<u>64,497</u>	<u>(73,648)</u>	<u>38,123</u>	<u>480,632</u>
General Fund	<u>128,515</u>	<u>73,337</u>	<u>(33,925)</u>	<u>(36,051)</u>	<u>131,876</u>
	<u>583,924</u>	<u>174,071</u>	<u>(116,241)</u>	<u>-</u>	<u>641,754</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

15. Funds (continued)

2023	Balance 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Balance 31 Dec 2023 £
<i>Restricted Funds</i>					
Sustainability Fund	-	3,334	-	(3,334)	-
Learning & Development Fund	365	-	(365)	-	-
Recruitment Grant	54	-	(54)	-	-
ARC Heritage Jigsaw Project	2,268	3,721	(2,454)	(786)	2,749
ARC – Arnold Clark grant	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
	<u>3,687</u>	<u>7,055</u>	<u>(2,873)</u>	<u>(4,120)</u>	<u>3,749</u>
<i>Designated Funds</i>					
Patteson Lodge	256,833	39,114	(54,283)	-	241,664
Financial Assistance Fund	34,330	-	(50)	(22,000)	12,280
Guide Aid/Hall Rent Fund	9,069	-	(1,206)	-	7,863
Elaine Clark-Taylor Training Fund	240	-	-	-	240
PL Estate – Buildings Fund	20,000	-	-	15,000	35,000
Leslie Swindells Fund	2,620	-	(180)	-	2,440
International Fund	1,130	-	(734)	-	396
Anne Carter Fund – General	1,851	-	-	(351)	1,500
Anne Carter Fund – ARC	-	-	(162)	351	189
County Office Fund	5,000	-	-	-	5,000
GAW Training Fund	-	819	-	-	819
ARC Fund	147,669	7,855	(22,407)	4,633	137,750
PL Estate Fund – ARC	9,466	-	-	(3,847)	5,619
ARC - Contingency Fund	<u>900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>900</u>
	<u>489,108</u>	<u>47,788</u>	<u>(79,022)</u>	<u>(6,214)</u>	<u>451,660</u>
General Fund	<u>127,790</u>	<u>63,711</u>	<u>(73,320)</u>	<u>10,334</u>	<u>128,515</u>
	<u>620,585</u>	<u>118,554</u>	<u>(155,215)</u>	<u>-</u>	<u>583,924</u>

15. **Funds (continued)**

Restricted Funds

The Cost-of-Living grant is a grant awarded by Girlguiding Anglia to enable counties to provide financial assistance to units. During the year allocations were made to several units and the balance was transferred to the Guide Aid Fund which fulfils a similar function.

The ARC Norfolk Community Foundation Love Norfolk grant was used by the ARC to celebrate the achievement of Museum Accreditation and move forward with developing the ARC's audience. A major element of the funding was used to employ an intern.

The ARC Digitisation and Access Fund is an anonymous donation received by the ARC to cover the cost of the digitisation project and for further work to make the collection accessible to as wide an audience as possible.

The Girlguiding Norfolk Heritage Jigsaw project is funding which is to be used for heritage purposes, including the heritage camps at Gressenhall and the purchase of stock for the ARC retail activities. During the year transfers to the ARC were made out of this fund representing sales of various badges.

The Arnold Clark grant has been awarded by the Arnold Clark Community Fund to help finance an extension to the patio outside the ARC building.

Designated Funds

The Patteson Lodge Fund represents the Patteson Lodge property and retained funds to meet future operating costs.

The Financial Assistance Fund is used to provide assistance to units, districts, divisions or individual members as required. At the end of the year £10,500 was transferred to this fund from the General Fund to provide assistance with membership subscriptions for young leaders and support for a county trip to Banham Zoo in 2025.

The Guide Aid Funds exist in order to provide financial assistance to young members, or leaders, who wish to attend residential guiding events but are unable to fund the full cost.

The Hall Rent Fund exists in order to assist units who are experiencing difficulties with paying rent for meeting places.

The Elaine Clark-Taylor Training Fund was established as the result of a legacy in memory of Elaine Clark-Taylor, to be used to assist members with the cost of training courses which benefit Guiding in the county.

The Patteson Lodge Estate Buildings Fund will be used to provide financial support if necessary for the buildings on the Patteson Lodge estate. During the year £20,000 was transferred to this fund from the General Fund to support the cost of the new building scheme planned for Patteson Lodge.

The Leslie Swindells Fund was established as a result of a legacy left to the county by the late Leslie Swindells. It will be used to provide support for young members and volunteers and to encourage activities related to horticulture.

The International Fund was set up in 2021 and is used to support international activities. In 2024 it was used to pay deposits for two county trips.

The Anne Carter Fund was established as a result of a legacy left to the county by the late Anne Carter. It is used for activities for the ranger age group.

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

15. Funds (continued)

Designated Funds (continued)

The Anne Carter Fund (ARC) was established in 2023 from the funds left to the county by the late Anne Carter. It was used in 2024 to support expenditure at the Gressenhall 1940s camp and has now been fully spent.

The County Office Fund is to be used for any requirements relating to county office accommodation wherever it is needed in the county.

The Going Away With (GAW) Training Fund was established as a result of donations received in memory of the late Janice Plunkett. It has been used to support trainings for leaders to enable them to provide more members with opportunities for a residential experience.

The Uniform Fund has been established in 2024 to provide assistance to leaders to purchase official uniform when the new uniform is unveiled in 2026.

The ARC designated fund represents the Archive Resource Centre (ARC) property and retained funds to meet future operating costs. During the year transfers were made into this fund representing sales of badges as above, and funding from the PL Estate Fund (ARC) to cover the shortfall in running costs excluding depreciation.

The Patteson Lodge Estate Fund (ARC) was set up in 2021 to support the running costs of the ARC after the end of the Heritage Lottery funding. During the year a transfer was made from this fund to cover the shortfall on the ARC designated fund, as above.

The ARC Contingency Fund will be used to meet expenditure priorities at the ARC.

16. Analysis of net assets between funds

2024

	General Fund £	Patteson Lodge £	* Designated Funds *		* Restricted *		Total £
			ARC £	Other Funds £	ARC £	Other Funds £	
Fixed assets	4,643	198,379	127,784	-	-	-	330,806
Stock	3,106	2,639	1,311	-	-	-	7,056
Debtors	11,584	20,274	2,168	-	-	-	34,026
Cash	123,985	46,413	2,609	102,638	29,246	-	304,891
Current liabilities	(11,442)	(22,753)	(830)	-	-	-	(35,025)
	131,876	244,952	133,042	102,638	29,246	-	641,754

2023

	General Fund £	Patteson Lodge £	* Designated Funds *		* Restricted *		Total £
			ARC £	Other Funds £	ARC £	Other Funds £	
Fixed assets	3,582	193,188	136,394	-	-	-	333,164
Stock	4,737	2,551	1,322	-	-	-	8,610
Debtors	8,061	5,399	1,378	-	-	-	14,838
Cash	122,330	44,678	7,143	65,538	3,749	-	243,438
Current liabilities	(10,195)	(4,152)	(1,779)	-	-	-	(16,126)
	128,515	241,664	144,458	65,538	3,749	-	583,924

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

17. Related party and connected charity transactions

Eaton Vale Scout and Guide Activity Centre (EVAC) is a joint venture between the Norfolk Guide Association and the Norfolk Scout Association. During the year, no payments were made by the charity to EVAC (2023 £nil).

18. Reconciliation of net movements in funds to net cash flow from operating activities

	General Fund	* Designated Funds *			*Restricted Funds*		2024	2023
	£	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	£	£
		£	£	£	£	£		
Net movement in funds	3,361	3,288	(11,416)	37,100	25,497	-	57,830	(36,661)
Adjustments for:								
Depreciation charges	211	1,517	8,611	-	-	-	10,339	12,939
Income from interest	(8,485)	(1,531)	-	-	-	-	(10,016)	(7,840)
Decrease/(increase) in stocks	1,631	(88)	11	-	-	-	1,554	(1,753)
(Increase)/decrease in debtors	(3,523)	(14,875)	(790)	-	-	-	(19,188)	(6,042)
(Decrease)/increase in creditors	1,247	18,602	(950)	-	-	-	18,899	8,257
Net cash used in operating activities	<u>(5,558)</u>	<u>6,913</u>	<u>(4,534)</u>	<u>37,100</u>	<u>25,497</u>	<u>-</u>	<u>59,418</u>	<u>(31,100)</u>

19. Reconciliation of net debt

	At 1 January 2024	Cash flows	Other Charges	At 31 December 2024
	£	£	£	£
Cash at bank and in hand	243,438	61,453	-	304,891
	<u>243,438</u>	<u>61,453</u>	<u>-</u>	<u>304,891</u>

20. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand	<u>304,891</u>	<u>243,438</u>
Total cash and cash equivalents	<u>304,891</u>	<u>243,438</u>

NORFOLK GUIDE ASSOCIATION

ARC STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	ARC Designated £	ARC Restricted £	Total 2024 £
Income and Endowments from:			
Donations and legacies	2,554	30,000	32,554
Charitable activities	2,979	1,940	4,919
Other trading activities	1,925	3,339	5,264
Other income	--	-	-
Total income and endowments	<u>7,458</u>	<u>35,279</u>	<u>42,737</u>
Expenditure on:			
Raising funds	316	1,732	2,048
Charitable activities	<u>21,123</u>	<u>6,036</u>	<u>27,159</u>
Total expenditure	<u>21,439</u>	<u>7,768</u>	<u>29,207</u>
Net (expenditure)/income	(13,981)	27,511	13,530
Transfers between funds	<u>2,565</u>	<u>(2,014)</u>	<u>551</u>
Net movement in funds	(11,416)	25,497	14,081
Reconciliation of funds			
Total funds brought forward	<u>144,458</u>	<u>3,749</u>	<u>148,207</u>
Total funds carried forward	<u>133,042</u>	<u>29,246</u>	<u>162,288</u>

NORFOLK GUIDE ASSOCIATION

ARC BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2024

	ARC Designated £	ARC Restricted £	Total 2024 £
Fixed assets			
Tangible assets	127,784	-	127,784
Current assets			
Stock	1,311	-	1,311
Debtors	2,168	-	2,168
Cash at bank	<u>2,609</u>	<u>29,246</u>	<u>31,855</u>
Total current assets	6,088	29,246	35,334
Liabilities			
Creditors: Amounts falling due within one year	<u>(830)</u>	<u>-</u>	<u>(830)</u>
Net current assets	<u>5,258</u>	<u>29,246</u>	<u>34,504</u>
Net assets	<u>133,042</u>	<u>29,246</u>	<u>162,288</u>

THE NORFOLK COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 280532

Accounts



NORFOLK GUIDE ASSOCIATION

**REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2023**

Charity number 280532

NORFOLK GUIDE ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Contents	Page
Trustees' Annual Report	1 - 9
Independent Examiner's Report to the Trustees	10
Statement of Financial Activities (incorporating the Income and Expenditure account)	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the Financial Statements	14 - 28
Management Information Only – ARC accounts (these pages do not form part of the statutory accounts)	29 - 30

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and Activities

The primary purpose of the Norfolk Guide Association is to promote Girlguiding in Norfolk.

Girlguiding, as part of a worldwide movement, is a girl-only organisation, dedicated to creating a better world for girls and young women and enabling them to develop their full potential. 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.

Public Benefit

- The Trustees of Girlguiding Norfolk County accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in Norfolk by promoting all aspects of guiding within the county, both within the membership and in the wider community.
- The organisation believes in being fair, open and inclusive, making guiding available to every girl and woman who wants to take part. Girlguiding Norfolk County holds three Guide Aid funds in order to provide financial assistance to those (both volunteers and young people) who wish to attend guiding events but are unable to fund the full cost themselves. In addition, a Financial Assistance Fund is available to give assistance to units, districts or divisions.

Main objectives for the year.

The county's main objectives for 2023 were:

- To raise awareness of Girlguiding Norfolk across the county in order to encourage more young people and adult volunteers to join us.
- To continue to re-establish guiding after the Covid-19 pandemic, providing encouragement and financial assistance where necessary.
- To recognise and celebrate achievements of our young members and adult volunteers.
- To work to enable more girls to have access to a good guiding experience and to improve our young member retention rates.
- To ensure that trustee and commissioner leadership is effective at all levels.
- To support all adult volunteers in carrying out their roles.
- To show commitment to our employees as they carry out their work.
- To manage county resources and processes effectively and efficiently.
- To continue to develop our County Archive Resource Centre (ARC) as a county resource.

Achievements and Performance

This year was the first in which guiding throughout the county returned to a full programme of activities following the Covid-19 pandemic. For many it was a period of consolidation, giving opportunities for day trips and residential stays which many girls had been unable to experience before.

Membership continued to increase, although it is still not back to pre-Covid levels and it is hoped that the upward trend will continue into 2024.

Achievements and Performance (continued)

Increasing awareness of the opportunities which guiding offers to young people was a high priority during 2023 and many activities took place to raise the profile of guiding. This was helped by the Big Help Out, which formed part of the coronation celebrations in May, and saw a number of volunteers abseiling down the Norwich Forum building to help launch the Girlguiding Anglia recruitment campaign.

In May many units also participated in events in their local areas to celebrate the coronation of King Charles III, and a county King Charles Coronation Challenge badge proved very popular.

Unit summer activities included activity days, outings, camps and holidays. The county gave each division £1,000 to enable units to arrange a summer event which they would not otherwise have been able to do, and as a result many girls enjoyed trips to the cinema and the Hippodrome Circus in Great Yarmouth and activity days at Hautbois House and Eaton Vale Activity Centre.

Girlguiding Norfolk had a strong presence in the Lord Mayor's Procession in Norwich and at the Royal Norfolk Show where girls and volunteers met the Prince of Wales. Members also participated in the Sandringham Flower Show, Run Norwich and a lot of other local events, fetes and carnivals around the county.

A successful commissioners' day was held at the East Anglian Air Ambulance Headquarters at Norwich Airport in March, giving all commissioners the opportunity to meet and exchange ideas. 1st Response trainings were delivered across the county and, although most committee meetings continued to take place online, three face-to-face trustees' meetings were held at Pensthorpe Natural Park and Hautbois House.

During Volunteers' Week in June a mailout with a special badge was again sent to 1,400 volunteers in the county to thank them for all they were doing.

The County President, Carol Bundock, finished her term of office during the year and was presented with gifts at a Vice Presidents' afternoon tea in June.

Girlguiding nationally introduced its new branding during the year, and this is gradually being incorporated into county equipment and publicity materials.

The county's online shop, which has now been trading for three years, continued to go from strength to strength and made a surplus of over £2,000 in the year, a very welcome addition to the county's income.

Patteson Lodge and Campsite

Patteson Lodge and campsite hosted 75 bookings in 2023 - 48 residential stays in the lodge, 14 groups on the campsite and 13 day hire bookings. These included groups both from within the county and further afield.

Many maintenance jobs were completed, including the installation of new improved fire detectors, a new fire escape external staircase and work to tidy the grounds and woodland. The Friends of Patteson Lodge also paid for a washing machine so that laundry can be completed in-house.

A new staff team was appointed during the year and they have been updating and improving procedures and communication with users. A new online booking system has been introduced and this has enabled processes to be reviewed and streamlined.

Achievements and Performance (continued)

Archive Resource Centre (ARC)

The highlight of the year for the ARC was the achievement of Museum Accreditation awarded by the Arts Council England. This recognition will raise the profile of the Girlguiding Norfolk ARC, and will give opportunities for support, both in developing skills and financially with the possibility of applying for grants which are only available to accredited museums.

Sessions at the ARC continued to be popular with all sections, and additional activities including traditional cooking were added to the opportunities available. The ARC participated once again in Heritage Open Days, 27 girls attended the 1940's camp at Gressenhall in August and the ARC also had a presence at the Suffolk County Camp, the Archives Fair at the Forum in Norwich and the Big Help Out.

Work continued to catalogue the collection and by the end of the year approximately 30,000 items had been included. This will make it easier to support units researching their history and looking for information for events, celebrations and anniversaries and to respond to enquiries.

A total of 8,295 hours was contributed by volunteers, working both onsite and offsite. A group of volunteers visited the Girlguiding Archives, currently housed in Grantham, and a Friends of the ARC Group is in the process of being established to encourage support for the ARC and raise the profile of the work that is done there.

Financial Review

The financial results for the year are shown on pages 11-30 of this report.

The total income received in 2023 was £118,554, compared with £136,971 in 2022.

The main sources of income were:

- £32,146 from Patteson Lodge booking fees
- £48,710 from membership subscriptions

Expenditure in the year totalled £155,215 (£139,312 in 2022).

The main areas of expenditure were:

- Operating costs of £54,579 for Patteson Lodge
- Operating costs of £21,777 for the ARC.
- Support totalling £37,562 allocated to divisions

There was a deficit for the year of £36,661, compared with £2,341 in 2022. The overall position for 2023 includes a surplus of £725 on the General Fund (after transferring £15,000 to the Patteson Lodge Estate Building Fund), and a deficit of £15,169 at Patteson Lodge. A deficit of £13,577 on the ARC Fund (largely due to depreciation) and an overall deficit of £8,640 on other funds resulted in the final position.

It was noted in 2022 that there were a number of significant maintenance issues which would need to be addressed at Patteson Lodge in 2023, and these have contributed to the deficit in the year. There has also been a reduction in income compared with the previous year and it has been recognised that a longer-term plan for the business is required. This will be carried out in 2024.

Girlguiding Norfolk set a balanced budget for 2023 and the membership subscription paid by each member increased by £9.50, reflecting a national increase of £7.00 and an increase in the Girlguiding Anglia Region subscription of £2.50. There was no increase in the Girlguiding Norfolk levy and no subscriptions were levied by divisions or districts.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Review (continued)

The trustees consider, however, that Girlguiding Norfolk County currently remains in a stable financial position and the budget will continue to be closely monitored at each trustee meeting. There have been no material changes in the policies of the Association since the last annual report.

How expenditure has supported the key objectives of the Charity

Over £24,000 was allocated to divisions to be used to support units as they considered appropriate.

Over £7,000 was spent on leadership support and training

Over £18,000 was spent on repairs and maintenance and renewal of equipment at Patteson Lodge

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income, and to cover unplanned emergency expenditure. It is the policy of the Association to maintain sufficient reserves to:

- (a) Provide support for the development of Girlguiding within the county.
- (b) Cover any essential costs if potential income is reduced.
- (c) Meet any additional costs or reductions in income resulting from cost-of-living increases.
- (d) Meet administration, support and training costs, including the purchase of equipment and any future requirement for employing paid staff.
- (e) Cover the operation and staffing of the Patteson Lodge Activity Centre and the ARC.
- (f) Be able to meet repairs, improvements and other expenditure as necessary in connection with any of the county's properties and the Eaton Vale Scout and Guide Activity Centre.
- (g) Support major events within the county and meet any deficits arising from them where necessary.
- (h) Implement any requirements arising from regional or national initiatives and keep up to date with changes as necessary.
- (i) Implement any changes required as a result of new legislation.
- (j) Meet any unforeseen contingencies.

The level of general unrestricted free reserves amounted to £124,933 at the year-end (£123,984 in 2022) This will be monitored on a regular basis by the trustees at the meetings of the County Executive Committee.

The level of reserves the trustees have in the past considered necessary to meet the above has amounted to around £120,000 in an average year, representing an estimate of 12 months' operating costs. However, costs in 2023 have remained lower, and the estimate of 12 months' operating costs has reduced to around £105,000. The current level of unrestricted reserves is higher than that guideline but the trustees consider that, particularly in the light of their responsibility for the maintenance and renewal of the county's properties, the level of reserves is appropriate.

Free reserves which have been designated for other purposes, including Patteson Lodge, Guide Aid/Guide Aid Plus and the ARC amounted to £122,078. All earmarked funds will initially be retained for their original purpose, subject to review if that becomes necessary in the longer term.

The Heritage Jigsaw Fund and the Arnold Clark Fund have been accounted for as Restricted Funds and currently total £3,749.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Review (continued)

Principal Funding Sources

The principal sources of income for the General Fund in 2023 have been subscriptions, investment interest and income from the online shop.

The principal sources of income for Patteson Lodge during the year have been booking fees from the hire of the lodge and campsite.

The principal sources of income for the ARC during the year were retail sales, donations and archive activity sessions.

Investment Policy

During 2023 the Trustees agreed that investments should continue to be kept relatively short-term with a spread of accessibility. Fixed deposits with United Trust bank were reinvested as follows:

- £40,972 in a 12 month Fixed Deposit, at a rate of 3.9% maturing in April 2024, with £5,000 being withdrawn.
- £38,620 in a 12 month Fixed Deposit, at a rate of 3.1% maturing in January 2024

The remaining funds are currently invested in a Barclays Premium account, COIF Charity Funds, a Cambridge and Counties bank 31 day notice account and a 90 day notice account with the Hinckley and Rugby Building Society. The position will continue to be monitored during 2024 in the light of the county's current financial circumstances.

Plans for the Future

Organisation and Administration

- In 2024 the membership subscription to be paid by each member has been increased by £6.50 reflecting a national increase of £3.00 and an increase in the Girlguiding Anglia Region subscription of £1.50. There was an increase of £1.00 in the Girlguiding Norfolk portion and a subscription of £1.00 has been levied by divisions.
- A new county website is currently being planned.
- County organisation and administration is being reviewed to ensure that it is as efficient and effective as possible to support leaders and girls.

Leadership Training

- A Dabble Day is being planned for leaders to network and learn new skills.
- A County Training Day is programmed for 2025.

Programme

- New challenge badges will be introduced, to widen opportunities available and raise funds.
- A county outing for all sections is being considered.
- The county will participate in events including the Makers' Fair at the Forum in Norwich, the Royal Norfolk Show and Norfolk Pride.

Patteson Lodge

- A five year forward plan will be established for Patteson Lodge, looking at its future use and development.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for the Future (continued)

- Maintenance and improvement work will include:
 - Updating the hall lighting and purchasing a new dishwasher.
 - Updating facilities on the campsite.
 - Rebuilding play equipment and improving the boundaries.
 - Reviewing and streamlining booking terms and conditions.

International Opportunities

- An International ICE weekend will be held for guides at Hautbois House.
- County groups will visit Lorne in Ireland and Our Chalet in Switzerland in 2025.

The Archive Resource Centre (ARC)

- An event will be held to publicise and celebrate the achievement of Museum Accreditation and thank those involved in the process.
- Key performance indicators will be used to help to focus work in line with the ARC Forward Plan.
- Planning will take place for heritage activities at NORJAM 2025.
- Work will continue to look for new funding sources,

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, Governance and Management

Governing Document

The Norfolk Guide Association (the Association) was established under a trust deed dated 14 December 1922 and was originally approved by the Inland Revenue Charity Division on 25 February 1963. The Association was registered with the Charity Commission on 9 January 1964 as a charity whose primary purpose is to promote guiding in Norfolk.

Recruitment and Appointment of Trustees

There are currently two joint County Commissioners who chair the County Executive Committee. County Commissioners are appointed by the Chief Commissioner of Girlguiding Anglia Region, in consultation with all trustees in the county, members of the County Executive Committee and others as appropriate, usually for a period of five years. Other trustees are appointed by the County Commissioner(s) for a period of three years with the option of extending for another two years.

Induction and Training of Trustees

The induction and training of new trustees is carried out in accordance with the national provisions of Girlguiding. A trustee training was held virtually in November 2022 and all new Girlguiding Norfolk County trustees receive the support of a mentor, and a Trustee Induction Pack, on appointment.

Organisational Structure

The activities of the Association are managed by the trustees through the County Executive Committee which meets at least three times a year. The function of the Committee is to direct the general development and foster the growth and spirit of The Guide Association within the County of Norfolk, in accordance with the provisions of the guiding manual in force from time to time.

The overall operation of the Association is divided into four areas:

- Public Relations/Social Media and Communications
- Growth and Retention
- Strategy and Business Planning
- Programme and Opportunities

During the year the Association was supported by three part-time members of staff at the Patteson Lodge Activity Centre, a part-time training administrator, one part-time member of staff at the ARC and the county newsletter editor. In addition, a general maintenance assistant at Patteson Lodge has been appointed under a partnership staffing agreement with Girlguiding Anglia.

Risk Management

The trustees review the major risks to which the charity is exposed on a regular basis and have established systems to mitigate those risks. Their findings are detailed in the charity's Risk Register document, which has been updated in 2023 at each trustee meeting. In addition, specific and detailed Risk Assessments are required to run outdoor and indoor unit meetings and special events.

Connected Charity

Eaton Vale Scout and Guide Activity Centre Limited is a connected charity and is established as a joint enterprise between the Norfolk Guide Association and the Norfolk Scout Association. The main objectives of the Eaton Vale Scout and Guide Activity Centre are in line with those of the Guide and Scout Associations.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, Governance and Management (continued)

True and fair override

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

Mark Proctor FCA DChA is willing to stand as independent examiner in future years.

Reference and Administrative Details

Name: Norfolk Guide Association
Operating Name: Girlguiding Norfolk County

Charity Registration Number: 280532

Address: 14, Great Hautbois Road,
Coltishall
Norfolk
NR12 7JN

Our Advisers:

Independent Examiner: M Proctor FCA DChA
Lovewell Blake LLP
Bankside 300
Peachman Way
Broadland Business Park
Norwich
Norfolk NR7 0LB

Bankers: Barclays Bank plc
Barclays Business Centre
5-7 Red Lion Street
Norwich, Norfolk NR1 3QH

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Reference and Administrative Details (continued)

Trustees:	Mrs C Martin	County commissioner (to 31-08-23)
	Mrs Y Kemp (joint)	County commissioner (from 01-09-23)
	Ms F Hunter (joint)	County commissioner (from 01-09-23)
	Dr J Leeson	Assistant county commissioner (to 31-08-23)
	Miss D Brookes	Assistant county commissioner
	Mrs L Watkinson	Assistant county commissioner (to 31-08-23)
	Mrs C Morrey	County treasurer
	Mrs L Marquis	Division commissioner Broadland (to 04-02-24)
	Mrs G Brown	Division commissioner Broadland (from 04-02-24)
	Mrs L Elliott	Division commissioner Central Norfolk (to 31-07-23)
	Miss R Broad	Division commissioner Great Yarmouth
	Mrs L Gill	Division commissioner King's Lynn (to 05-06-23)
	Mrs C Roe	Division commissioner King's Lynn (from 05-06-23)
	Mrs P Whittaker	Division commissioner Lowestoft
	Mrs J Elliott	Division commissioner North Norfolk
	Mrs C Leigh	Division commissioner North West Norfolk (to 13-08-23)
	Mrs J Wood	Division commissioner North West Norfolk (from 13-08-23)
	Mrs S Carter	Division commissioner Norwich
	Mrs C Lister	Division commissioner South Norfolk
	Mrs H Pye	Division commissioner South East Norfolk
	Mrs V Fonzo	Division commissioner South West Norfolk
	Mrs C Pratt	Division commissioner Wensum (to 31-07-23)
	Mrs C Chapman	Division commissioner Wensum (from 01-08-23)
	Mrs C Gatehouse	Division commissioner Wensum (from 01-08-23)

Mrs C Martin, Dr J Leeson, Mrs L Watkinson, Mrs L Elliott, Mrs L Marquis, Mrs L Gill, Mrs C Leigh and Mrs C Pratt ended their term of office during the year and Mrs Y Kemp, Ms F Hunter, Mrs C Roe, Mrs G Brown, Mrs J Wood, Mrs C Chapman and Mrs C Gatehouse were appointed. All other trustees held office throughout the year.

Approved by the trustees on 26th April 2024 and signed on their behalf by

Mrs Y Kemp

Ms F Hunter

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORFOLK GUIDE ASSOCIATION
FOR THE YEAR ENDED 31 DECEMBER 2023

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

NORFOLK GUIDE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	General Fund £	*Designated Funds* Patteson Lodge £	ARC Funds £	Other Funds £	*Restricted* ARC Funds £	Other Funds £	Total 2023 £	Total 2022 £
Income and Endowments from:									
Grants, donations and legacies	2	50,250	497	2,656	819	-	3,334	57,556	63,251
Charitable activities	3	-	32,146	2,783	-	2,675	-	37,604	52,234
Other trading activities	4	6,226	1,377	2,416	-	1,046	-	11,065	14,123
Investments		6,460	1,380	-	-	-	-	7,840	2,606
Other	5	775	3,714	-	-	-	-	4,489	4,757
Total income and endowments		<u>63,711</u>	<u>39,114</u>	<u>7,855</u>	<u>819</u>	<u>3,721</u>	<u>3,334</u>	<u>118,554</u>	<u>136,971</u>
Expenditure on:									
Raising funds	6	5,293	(296)	605	-	445	-	6,047	9,880
Charitable activities	7	68,027	54,579	21,965	2,169	2,009	419	149,168	129,432
Total expenditure		<u>73,320</u>	<u>54,283</u>	<u>22,570</u>	<u>2,169</u>	<u>2,454</u>	<u>419</u>	<u>155,215</u>	<u>139,312</u>
Net income/(expenditure)		(9,609)	(15,169)	(14,715)	(1,350)	1,267	2,915	(36,661)	(2,341)
Transfers between funds	15	<u>10,334</u>	-	<u>1,138</u>	<u>(7,352)</u>	<u>(786)</u>	<u>(3,334)</u>	-	-
Net movement in funds		725	(15,169)	(13,577)	(8,702)	481	(419)	(36,661)	(2,341)
Reconciliation of funds									
Total funds brought forward		<u>127,790</u>	<u>256,833</u>	<u>158,035</u>	<u>74,240</u>	<u>3,268</u>	<u>419</u>	<u>620,585</u>	<u>622,926</u>
Total funds carried forward		<u>128,515</u>	<u>241,664</u>	<u>144,458</u>	<u>65,538</u>	<u>3,749</u>	-	<u>583,924</u>	<u>620,585</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure relates to continuing activities.

The notes on pages 14 to 28 form an integral part of these financial statements

NORFOLK GUIDE ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	11		333,164		337,946
Current assets					
Stock	12	8,610		6,857	
Debtors	13	14,838		8,796	
Cash at bank		<u>243,438</u>		<u>274,855</u>	
Total current assets		266,886		290,508	
Liabilities					
Creditors: Amounts falling due within one year	14	<u>(16,126)</u>		<u>(7,869)</u>	
Net current assets			<u>250,760</u>		<u>282,639</u>
Net assets			<u>583,924</u>		<u>620,585</u>
The funds of the charity					
Restricted Funds	15		3,749		3,687
Unrestricted Funds					
General Fund	15		128,515		127,790
Designated Funds	15		<u>451,660</u>		<u>489,108</u>
Total charity funds			<u>583,924</u>		<u>620,585</u>

These financial statements were approved by the trustees on 26th April 2024 and are signed on their behalf by:

Mrs Y Kemp

Mrs C Morrey

The notes set out on pages 14 to 28 form an integral part of these financial statements

NORFOLK GUIDE ASSOCIATION

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2023

	Notes	*Designated Funds*			*Restricted Funds*		Total 2023 £	Total 2022 £	
		General Fund	Patteson Lodge	ARC Funds	Other Funds	Other Funds			
		£	£	£	£	£			
Cash flows from operating activities:									
<i>Net cash provided by / (used in) operating activities</i>	18	(2,315)	(17,134)	(2,712)	(8,943)	481	(477)	(31,100)	12,596
Cash flows from investing activities:									
Income from interest		6,460	1,380	-	-	-	-	7,840	2,606
Purchase of tangible fixed assets		-	(8,157)	-	-	-	-	(8,157)	-
<i>Net cash provided by/(used in) Investing activities</i>		6,460	(6,777)	-	-	-	-	(317)	2,606
Cash flows from financing activities:									
Repayment of borrowing		-	-	-	-	-	-	-	(495)
Change in cash and cash equivalents in the year		4,145	(23,911)	(2,712)	(8,943)	481	(477)	(31,417)	14,707
Cash and cash equivalents at the beginning of the year		118,185	68,589	9,855	74,481	3,268	477	274,855	260,148
Cash and cash equivalents at the end of the year	20	122,330	44,678	7,143	65,538	3,749	-	243,438	274,855

1. Accounting policies

(a) General information and basis of accounting

Norfolk Guide Association is an unincorporated charitable association, registered in England and Wales. The address of the registered office is given in the charity information on page 8 of these financial statements. The nature of the charity's operations and principal activities is outlined within the Trustees' Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies received by way of grants and donations are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Legacies are included in the Statements of Financial Activities when the Charity becomes aware of its entitlement to the gift and the amount involved can be quantified.
- The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Income from trading income is accounted for when earned.

1. **Accounting policies (continued)**

(d) **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which they become receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

(e) **Expenditure and irrecoverable VAT**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations and legacies and the costs of trading for fundraising purposes including the charity's shop.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner's fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly. Other costs are apportioned on an appropriate basis.

(f) **Fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	ARC building depreciated over 25 years on a straight line basis. Patteson Lodge is not depreciated (held at residual value).
Standard	Not depreciated
Equipment	3, 5 or 10 years on a straight line basis

1. **Accounting policies (continued)**

(g) **Stock**

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

(h) **Pension costs**

Contributions to the Charity's defined contribution pension scheme (a stakeholder scheme) are charged to the Statement of Financial Activities in the year in which they become payable.

(i) **Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

(k) **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

2. Grants, Donations and legacies

2023	General Fund £	*Designated Funds* Patteson Lodge £	ARC £	Other Funds £	*Restricted* ARC £	Other Funds £	Total 2023 £
Membership subscriptions	<u>48,710</u>	-	-	-	-	-	<u>48,710</u>
Grants, Donations and legacies:							
Grants and donations	540	497	2,656	819	-	3,334	7,846
Legacies	<u>1,000</u>	-	-	-	-	-	<u>1,000</u>
	<u>1,540</u>	<u>497</u>	<u>2,656</u>	<u>819</u>	-	<u>3,334</u>	<u>8,846</u>
Total grants, donations and legacies	<u>50,250</u>	<u>497</u>	<u>2,656</u>	<u>819</u>	-	<u>3,334</u>	<u>57,556</u>
2022	General Fund £	*Designated Funds* Patteson Lodge £	ARC £	Other Funds £	*Restricted* ARC £	Other Funds £	Total 2022 £
Membership subscriptions	<u>46,788</u>	-	-	-	-	-	<u>46,788</u>
Grants, Donations and legacies:							
Grants and donations	164	1,034	2,735	-	5,330	200	9,463
Local authority coronavirus support	-	4,000	-	-	-	-	4,000
Legacies	<u>1,000</u>	-	-	<u>2,000</u>	-	-	<u>3,000</u>
	<u>1,164</u>	<u>5,034</u>	<u>2,735</u>	<u>2,000</u>	<u>5,330</u>	<u>200</u>	<u>16,463</u>
Total grants, donations and legacies	<u>47,952</u>	<u>5,034</u>	<u>2,735</u>	<u>2,000</u>	<u>5,330</u>	<u>200</u>	<u>63,251</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

3. Charitable activities

2023

	Designated Funds				*Restricted*		
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	Total 2023 £
Booking fees	-	32,146	2,783	-	-	-	34,929
County events	-	-	-	-	2,675	-	2,675
	<u>-</u>	<u>32,146</u>	<u>2,783</u>	<u>-</u>	<u>2,675</u>	<u>-</u>	<u>37,604</u>

2022

	Designated Funds				*Restricted*		
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	Total 2022 £
Booking fees	-	46,389	2,104	-	-	-	48,493
County events	1,212	-	815	-	1,714	-	3,741
	<u>1,212</u>	<u>46,389</u>	<u>2,919</u>	<u>-</u>	<u>1,714</u>	<u>-</u>	<u>52,234</u>

4. Other trading activities

2023

	Designated Funds				*Restricted*		
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	Total 2023 £
Trading income	6,181	1,377	1,814	-	1,046	-	10,418
Fundraising	45	-	602	-	-	-	647
	<u>6,226</u>	<u>1,377</u>	<u>2,416</u>	<u>-</u>	<u>1,046</u>	<u>-</u>	<u>11,065</u>

2022

	Designated Funds				*Restricted*		
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	Total 2022 £
Trading income	5,256	2,766	1,680	-	2,430	-	12,132
Fundraising	43	-	1,948	-	-	-	1,991
	<u>5,299</u>	<u>2,766</u>	<u>3,628</u>	<u>-</u>	<u>2,430</u>	<u>-</u>	<u>14,123</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

5. Other income

2023	*Designated Funds*				*Restricted*		Total
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	2023 £
Solar panel income	-	1,809	-	-	-	-	1,809
Other	775	1,905	-	-	-	-	2,680
	<u>775</u>	<u>3,714</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,489</u>
2022	*Designated Funds*				*Restricted*		Total
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	2022 £
Solar panel income	-	1,730	-	-	-	-	1,730
Other	1,309	1,718	-	-	-	-	3,027
	<u>1,309</u>	<u>3,448</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,757</u>

6. Costs of raising funds

2023	*Designated Funds*				*Restricted*		Total
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	2023 £
Membership paid by county	1,261	-	-	-	-	-	1,261
Fundraising costs	404	-	353	-	10	-	767
Trading expenses	3,628	(296)	252	-	435	-	4,019
	<u>5,293</u>	<u>(296)</u>	<u>605</u>	<u>-</u>	<u>445</u>	<u>-</u>	<u>6,047</u>
2022	*Designated Funds*				*Restricted*		Total
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	2022 £
Membership paid by county	1,249	-	38	-	-	-	1,287
Fundraising costs	526	-	1,558	-	100	-	2,184
Trading expenses	3,164	2,089	292	-	864	-	6,409
	<u>4,939</u>	<u>2,089</u>	<u>1,888</u>	<u>-</u>	<u>964</u>	<u>-</u>	<u>9,880</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

7. Charitable activities

2023

	General Fund £	*Designated Funds* Patteson Lodge £	ARC £	Other Funds £	*Restricted* ARC £	Other Funds £	Total 2023 £
County operating costs:							
Adult leadership support	160	-	-	-	-	-	160
Uniform grants for leaders	296	-	-	-	-	-	296
Public Relations & Recruitment	2,812	-	-	-	-	-	2,812
Meetings and training events	639	-	-	-	-	419	1,058
Salaries of admin staff	5,342	-	-	-	-	-	5,342
Professional fees	761	-	-	-	-	-	761
Postage and telephone	390	-	-	-	-	-	390
Printing and stationery	198	-	-	-	-	-	198
Commissioners', advisers' and trainers' travel	2,438	-	-	-	-	-	2,438
Maintenance and repairs	319	-	-	-	-	-	319
Insurance	795	-	-	-	-	-	795
Equipment Hire	-	-	-	-	-	-	-
Depreciation	224	-	-	-	-	-	224
Website & communications	524	-	-	-	-	-	524
IT – new financial system	3,500	-	-	-	-	-	3,500
Purchase of awards	2,953	-	-	-	-	-	2,953
Miscellaneous	768	-	-	-	-	-	768
	<u>22,119</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>419</u>	<u>22,538</u>
Patteson Lodge operating costs	<u>-</u>	<u>54,579</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,579</u>
ARC operating costs	<u>-</u>	<u>-</u>	<u>21,777</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,777</u>
County events	<u>3,756</u>	<u>-</u>	<u>188</u>	<u>913</u>	<u>2,009</u>	<u>-</u>	<u>6,866</u>
Support to programme areas and Divisions:							
Grants to Sub-Committees and Divisions	37,685	-	-	50	-	-	37,735
Grants to members	300	-	-	-	-	-	300
Guide Aid	-	-	-	273	-	-	273
Hall Rent fund	-	-	-	933	-	-	933
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>37,985</u>	<u>-</u>	<u>-</u>	<u>1,256</u>	<u>-</u>	<u>-</u>	<u>39,241</u>
Governance costs:							
Independent examination fees	3,396	-	-	-	-	-	3,396
Annual Review	-	-	-	-	-	-	-
Trustee meetings	771	-	-	-	-	-	771
	<u>4,167</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,167</u>
Total charitable activities	<u>68,027</u>	<u>54,579</u>	<u>21,965</u>	<u>2,169</u>	<u>2,009</u>	<u>419</u>	<u>149,168</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

7. Charitable activities (continued)

2022	General Fund £	*Designated Funds* Patteson Lodge £	ARC £	Other Funds £	*Restricted* ARC £	Other Funds £	Total 2022 £
County operating costs:							
Adult leadership support	230	-	-	-	-	-	230
Uniform grants for leaders	345	-	-	-	-	-	345
Public relations & Recruitment	757	-	-	-	-	-	757
Meetings and training events	15	-	-	-	-	1,042	1,057
Salaries of admin staff	3,700	-	-	-	-	-	3,700
Professional fees	138	-	-	-	-	-	138
Postage and telephone	340	-	-	-	-	-	340
Printing and stationery	581	-	-	-	-	-	581
Commissioners', advisers' and trainers' travel	865	-	-	-	-	-	865
Maintenance and repairs	490	-	-	-	-	-	490
Insurance	725	-	-	-	-	-	725
Equipment Hire	-	-	-	119	-	-	119
Depreciation	453	-	-	-	-	-	453
Website & communications	574	-	-	-	-	-	574
IT Support	-	-	-	-	-	-	-
Purchase of awards	1,756	-	-	-	-	-	1,756
Miscellaneous	934	-	-	-	-	-	934
	<u>11,903</u>	<u>-</u>	<u>-</u>	<u>119</u>	<u>-</u>	<u>1,042</u>	<u>13,064</u>
Patteson Lodge operating costs	<u>-</u>	<u>61,489</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,489</u>
ARC operating costs	<u>-</u>	<u>-</u>	<u>19,331</u>	<u>149</u>	<u>4,010</u>	<u>-</u>	<u>23,490</u>
County events	<u>2,077</u>	<u>-</u>	<u>608</u>	<u>2,230</u>	<u>1,102</u>	<u>-</u>	<u>6,017</u>
Support to programme areas and Divisions:							
Grants to Sub-Committees and Divisions	16,942	-	-	-	-	4,102	21,044
Grants to members	-	-	-	150	-	-	150
Hall Rent fund	-	-	-	325	-	-	325
Guide Aid	<u>-</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>-</u>	<u>-</u>	<u>150</u>
	<u>16,942</u>	<u>-</u>	<u>-</u>	<u>625</u>	<u>-</u>	<u>4,102</u>	<u>21,669</u>
Governance costs:							
Independent examination fees	3,204	-	-	-	-	-	3,204
Annual Review	-	-	-	-	-	-	-
Trustee meetings	499	-	-	-	-	-	499
	<u>3,703</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,703</u>
Total charitable activities	<u>34,625</u>	<u>61,489</u>	<u>19,939</u>	<u>3,123</u>	<u>5,112</u>	<u>5,144</u>	<u>129,432</u>

8. Staff costs and employee benefits

The cost of employing staff was:

	Designated Funds			*Restricted*		
	General Fund	Patteson Lodge	ARC	ARC	2023	2022
	£	£	£	£	£	£
Wages and salaries:						
Salaries of admin staff	4,996	-	-	-	4,996	3,700
Patteson Lodge Salaries	-	16,794	-	-	16,794	23,421
ARC Salaries	-	-	565	-	565	492
Social security costs	-	517	-	-	517	734
Employer's pension costs	-	158	-	-	158	1,500
	<u>4,996</u>	<u>17,469</u>	<u>565</u>	<u>-</u>	<u>23,030</u>	<u>29,847</u>
Other staffing costs	346	-	-	-	346	-
Staffing support and Partnership staffing agreement	-	6,039	-	-	6,039	-
	<u>5,342</u>	<u>23,508</u>	<u>565</u>	<u>-</u>	<u>29,415</u>	<u>29,847</u>

No employee earned £60,000 p.a. or more.

During February – April 2023 staffing support was received from Girlguiding Anglia for Patteson Lodge whilst new staff were being recruited. In addition, Girlguiding Norfolk has signed a Partnership Staffing Agreement with Girlguiding Anglia for the employment of a General Maintenance Assistant at Patteson Lodge.

The average head count of employees during the year was 5 (2022: 6). The average number of full time equivalent employees during the year was:

	2022	2021
Administration	1	1
Manager/Housekeeper/Administrator – Patteson Lodge	1	1
Cleaner – ARC	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

9. Trustees' and key management personnel remuneration and expenses

There are no key management personnel employed by the charity.

None of the trustees have been paid any remuneration or received any other benefits from employment by the charity.

Travelling expenses and postage costs of £1,972 (2022- £521) were reimbursed to seven trustees (2022 – five) during the year. The reimbursement of trustees' expenses was as follows:

	2023	2022
	£	£
Travelling expenses	1,823	397
Postage	132	124
Telephone	17	-
	<u>1,972</u>	<u>521</u>

10. **Taxation**

The charity has no liability to income tax or capital gains tax on its income and surpluses arising during the year.

11. **Tangible fixed assets**

	Equipment £	Freehold Property £	Standard £	Total £
Cost				
At 1 January 2023	106,417	365,832	3,477	475,726
Additions	8,157	-	-	8,157
Disposals	(1,722)	-	-	(1,722)
At 31 December 2023	112,852	365,832	3,477	482,161
Depreciation				
At 1 January 2023	86,564	51,216	-	137,780
Charge for year	5,051	7,888	-	12,939
Disposals	(1,722)	-	-	(1,722)
At 31 December 2023	89,893	59,104	-	148,997
Net book value				
At 31 December 2023	22,959	306,728	3,477	333,164
At 31 December 2022	19,853	314,616	3,477	337,946

12. **Stock**

	2023 £	2022 £
Goods for resale	8,610	6,857

13. **Debtors**

	2023 £	2022 £
Other debtors	9,742	4,440
Prepayments	5,096	4,356
	14,838	8,796

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

14. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	2,572	776
Other creditors	<u>13,554</u>	<u>7,093</u>
	<u>16,126</u>	<u>7,869</u>

15. Funds

2023	Balance 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Balance 31 Dec 2023 £
<i>Restricted Funds</i>					
Sustainability Fund	-	3,334	-	(3,334)	-
Learning & Development Fund	365	-	(365)	-	-
Recruitment grant	54	-	(54)	-	-
ARC Heritage Jigsaw Project	2,268	3,721	(2,454)	(786)	2,749
ARC – Arnold Clark grant	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
	<u>3,687</u>	<u>7,055</u>	<u>(2,873)</u>	<u>(4,120)</u>	<u>3,749</u>
<i>Designated Funds</i>					
Patteson Lodge	256,833	39,114	(54,283)	-	241,664
Financial Assistance Fund	34,330	-	(50)	(22,000)	12,280
Guide Aid/Hall Rent Fund	9,069	-	(1,206)	-	7,863
Elaine Clark-Taylor Training Fund	240	-	-	-	240
PL Estate – Buildings Fund	20,000	-	-	15,000	35,000
Leslie Swindells Fund	2,620	-	(180)	-	2,440
International Fund	1,130	-	(734)	-	396
Anne Carter Fund - General	1,851	-	-	(351)	1,500
Anne Carter Fund – ARC	-	-	(162)	351	189
County Office Fund	5,000	-	-	-	5,000
GAW Training Fund	-	819	-	-	819
ARC Fund	147,669	7,855	(22,407)	4,633	137,750
PL Estate Fund – ARC	9,466	-	-	(3,847)	5,619
ARC - Contingency Fund	<u>900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>900</u>
	<u>489,108</u>	<u>47,788</u>	<u>(79,022)</u>	<u>(6,214)</u>	<u>451,660</u>
General Fund	<u>127,790</u>	<u>63,711</u>	<u>(73,320)</u>	<u>10,334</u>	<u>128,515</u>
	<u>620,585</u>	<u>118,554</u>	<u>(155,215)</u>	<u>-</u>	<u>583,924</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

15. Funds (continued)

2022	Balance 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Balance 31 Dec 2022 £
<i>Restricted Funds</i>					
Sustainability Fund	3,956	-	(3,956)	-	-
Learning & Development Fund	1,407	-	(1,042)	-	365
Recruitment Grant	-	200	(146)	-	54
ARC Heritage Jigsaw Project	1,631	4,144	(2,066)	(1,441)	2,268
ARC Heritage Lottery Project	130	-	(130)	-	-
ARC – National Archives grant	-	4,330	(3,880)	(450)	-
ARC – Arnold Clark grant	-	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
	<u>7,124</u>	<u>9,674</u>	<u>(11,220)</u>	<u>(1,891)</u>	<u>3,687</u>
<i>Designated Funds</i>					
Patteson Lodge	262,366	58,045	(63,578)	-	256,833
Financial Assistance Fund	18,568	-	(119)	15,881	34,330
Guide Aid/Hall Rent Fund	9,544	-	(475)	-	9,069
Unit Assistance Fund	3,881	-	-	(3,881)	-
Elaine Clark-Taylor Training Fund	240	-	-	-	240
PL Estate Fund - PL	20,000	-	-	-	20,000
Leslie Swindells Fund	5,000	-	(2,380)	-	2,620
International Fund	1,130	-	-	-	1,130
Anne Carter Fund	-	2,000	(149)	-	1,851
EVAC Hub refurbishment Fund	-	-	-	5,000	5,000
ARC Fund	157,789	9,282	(21,827)	2,425	147,669
PL Estate Fund – ARC	10,000	-	-	(534)	9,466
ARC - Contingency Fund	<u>900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>900</u>
	<u>489,418</u>	<u>69,327</u>	<u>(88,528)</u>	<u>18,891</u>	<u>489,108</u>
General Fund	<u>126,384</u>	<u>57,970</u>	<u>(39,564)</u>	<u>(17,000)</u>	<u>127,790</u>
	<u>622,926</u>	<u>136,971</u>	<u>(139,312)</u>	<u>-</u>	<u>620,585</u>

15. **Funds (continued)**

Restricted Funds

The Sustainability Fund is a grant awarded by Girlguiding Anglia to enable counties to assist units where they are facing financial difficulty which will impact on their financial sustainability. During the year the balance was transferred from this fund to the General Fund and was used to provide financial support to divisions.

The Learning and Development Fund relates to grant awarded by Girlguiding Anglia to enable the county to increase its capacity to support learning and development opportunities. This fund has now been fully used.

The Recruitment grant was received from Girlguiding Anglia to assist with activities to recruit new members and volunteers, and has been fully used.

The Girlguiding Norfolk Heritage Jigsaw project is funding which is to be used for heritage purposes, including the heritage camps at Gressenhall and the purchase of stock for the ARC retail activities. During the year a transfer was made out of this fund representing sales of Time Traveller badges transferred to the ARC.

The Arnold Clark grant has been awarded by the Arnold Clark Community Fund to help finance an extension to the patio outside the ARC building.

Designated Funds

The Patteson Lodge Fund represents the Patteson Lodge property and retained funds to meet future operating costs.

The Financial Assistance Fund is used to provide assistance to units, districts, divisions or individual members as required. During the year £22,000 was transferred from this fund to the General Fund and was used to provide financial support to divisions.

The Patteson Lodge Estate Fund (PL) has been renamed the Patteson Lodge Estate Buildings Fund and will be used to provide financial support if necessary for the buildings on the Patteson Lodge estate. During the year £15,000 was transferred to this fund from the General Fund in recognition of the potential need to invest additional funds in the Patteson Lodge Estate buildings

The Guide Aid Funds exist in order to provide financial assistance to young members, or leaders, who wish to attend residential guiding events but are unable to fund the full cost themselves.

The Hall Rent Fund exists in order to assist units who are experiencing difficulties with paying rent for meeting places.

The Elaine Clark-Taylor Training Fund was established as the result of a legacy in memory of Elaine Clark-Taylor, to be used to assist members with the cost of training courses which benefit Guiding in the county.

The Leslie Swindells Fund was established as a result of a legacy left to the county by the late Leslie Swindells. It will be used to provide support for young members and volunteers and to encourage activities related to horticulture.

The Anne Carter Fund was established as a result of a legacy left to the county by the late Anne Carter. It is used for activities for the ranger age group and to support activities at the ARC and in 2023 was divided into two separate funds to recognise these two uses.

15. Funds (continued)

Designated Funds (continued)

The EVAC Hub Refurbishment Fund was re-designated the County Office Fund in 2023, to be used for any requirements relating to county office accommodation wherever it is needed in the county.

The International Fund was set up in 2021 and is used to support international activities.

The Going Away With (GAW) Training Fund was established as a result of donations received in memory of the late Janice Plunkett. It will be used to support trainings for leaders to enable them to provide more members with opportunities for a residential experience.

The ARC designated fund represents the Archive Resource Centre (ARC) property and retained funds to meet future operating costs. During the year transfers were made into this fund representing sales of Time Traveller badges as above, and funding from the PL Estate Fund (ARC) to cover the shortfall in running costs excluding depreciation.

The Patteson Lodge Estate Fund (ARC) was set up in 2021 to support the running costs of the ARC after the end of the Heritage Lottery funding. During the year a transfer was made from this fund to cover the shortfall on the ARC designated fund, as above.

The ARC Contingency Fund will be used to meet expenditure priorities at the ARC.

16. Analysis of net assets between funds

2023

	General Fund £	Patteson Lodge £	* Designated Funds *		* Restricted *		Total £
			ARC £	Other Funds £	ARC £	Other Funds £	
Fixed assets	3,582	193,188	136,394	-	-	-	333,164
Stock	4,737	2,551	1,322	-	-	-	8,610
Debtors	8,061	5,399	1,378	-	-	-	14,838
Cash	122,330	44,678	7,143	65,538	3,749	-	243,438
Current liabilities	(10,195)	(4,152)	(1,779)	-	-	-	(16,126)
	<u>128,515</u>	<u>241,664</u>	<u>144,458</u>	<u>65,538</u>	<u>3,749</u>	<u>-</u>	<u>583,924</u>

2022

	General Fund £	Patteson Lodge £	* Designated Funds *		* Restricted *		Total £
			ARC £	Other Funds £	ARC £	Other Funds £	
Fixed assets	3,806	187,827	146,313	-	-	-	337,946
Stock	4,231	1,053	1,573	-	-	-	6,857
Debtors	5,616	2,203	977	-	-	-	8,796
Cash	118,185	68,589	9,855	74,481	3,268	477	274,855
Current liabilities	(4,048)	(2,839)	(683)	(241)	-	(58)	(7,869)
	<u>127,790</u>	<u>256,833</u>	<u>158,035</u>	<u>74,240</u>	<u>3,268</u>	<u>419</u>	<u>620,585</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

17. Related party and connected charity transactions

Eaton Vale Scout and Guide Activity Centre (EVAC) is a joint venture between the Norfolk Guide Association and the Norfolk Scout Association. During the year, no payments were made by the charity to EVAC (2022 £nil).

18. Reconciliation of net movements in funds to net cash flow from operating activities

	General Fund £	* Designated Funds * Patteson Lodge £	ARC £	* Other Funds £	*Restricted Funds* ARC £	Other Funds £	2023 £	2022 £
Net movement in funds	725	(15,169)	(13,577)	(8,702)	481	(419)	(36,661)	(2,341)
Adjustments for:								
Depreciation charges	224	2,797	9,918	-	-	-	12,939	13,606
Income from interest	(6,460)	(1,380)	-	-	-	-	(7,840)	(2,606)
Decrease/(increase) in stocks	(506)	(1,499)	252	-	-	-	(1,753)	(1,981)
(Increase)/decrease in debtors	(2,445)	(3,197)	(400)	-	-	-	(6,042)	7,001
(Decrease)/increase in creditors	<u>6,147</u>	<u>1,314</u>	<u>1,095</u>	<u>(241)</u>	<u>-</u>	<u>(58)</u>	<u>8,257</u>	<u>(1,083)</u>
Net cash used in operating activities	<u>(2,315)</u>	<u>(17,134)</u>	<u>(2,712)</u>	<u>(8,943)</u>	<u>481</u>	<u>(477)</u>	<u>(31,100)</u>	<u>12,596</u>

19. Reconciliation of net debt

	At 1 January 2023 £	Cash flows £	Other Charges £	At 31 December 2023 £
Cash at bank and in hand	274,855	(31,417)	-	243,438
	<u>274,855</u>	<u>(31,417)</u>	<u>-</u>	<u>243,438</u>

20. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	<u>243,438</u>	<u>274,855</u>
Total cash and cash equivalents	<u>243,438</u>	<u>274,855</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

	ARC Designated £	ARC Restricted £	Total 2023 £
Income and Endowments from:			
Donations and legacies	2,656	-	2,656
Charitable activities	2,783	2,675	5,458
Other trading activities	2,416	1,046	3,462
Other income	--	-	-
Total income and endowments	<u>7,855</u>	<u>3,721</u>	<u>11,576</u>
Expenditure on:			
Raising funds	605	445	1,050
Charitable activities	<u>21,965</u>	<u>2,009</u>	<u>23,974</u>
Total expenditure	<u>22,570</u>	<u>2,454</u>	<u>25,024</u>
Net (expenditure)/income	(14,715)	1,267	(13,448)
Transfers between funds	<u>1,138</u>	<u>(786)</u>	<u>352</u>
Net movement in funds	(13,577)	481	(13,096)
Reconciliation of funds			
Total funds brought forward	<u>158,035</u>	<u>3,268</u>	<u>161,303</u>
Total funds carried forward	<u>144,458</u>	<u>3,749</u>	<u>148,207</u>

NORFOLK GUIDE ASSOCIATION

ARC BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2023

	ARC Designated £	ARC Restricted £	Total 2023 £
Fixed assets			
Tangible assets	136,394	-	136,394
Current assets			
Stock	1,322	-	1,322
Debtors	1,378	-	1,378
Cash at bank	<u>7,143</u>	<u>3,749</u>	<u>10,892</u>
Total current assets	9,843	3,749	13,592
Liabilities			
Creditors: Amounts falling due within one year	<u>(1,779)</u>	<u>-</u>	<u>(1,779)</u>
Net current assets	<u>8,064</u>	<u>3,749</u>	<u>11,813</u>
Net assets	<u>144,458</u>	<u>3,749</u>	<u>148,207</u>

THE NORFOLK COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 280532

Accounts



NORFOLK GUIDE ASSOCIATION

REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2022

Charity number 280532

NORFOLK GUIDE ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Contents	Page
Trustees' Annual Report	1 - 9
Independent Examiner's Report to the Trustees	10
Statement of Financial Activities (incorporating the Income and Expenditure account)	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the Financial Statements	14 - 29
Management Information Only – ARC accounts (these pages do not form part of the statutory accounts)	30 - 31

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and Activities

The primary purpose of the Norfolk Guide Association is to promote Girlguiding in Norfolk.

Girlguiding, as part of a worldwide movement, is a girl-only organisation, dedicated to creating a better world for girls and young women and enabling them to develop their full potential. We aim to build girls' confidence, give them space to grow and ensure that each one can get involved, no matter what her background or ability.

Public Benefit

- The Trustees of Girlguiding Norfolk County accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in Norfolk by promoting all aspects of guiding within the county, both within the membership and in the wider community.
- The organisation believes in being fair, open, and inclusive, making guiding available to every girl and woman who wants to take part. Girlguiding Norfolk County holds three Guide Aid funds to provide financial assistance to those (both volunteers and young people) who wish to attend guiding events but are unable to fund the full cost themselves. In addition, a Financial Assistance Fund and a Sustainability Fund are available to give assistance to units, districts or divisions.

Main objectives for the year.

The county's objectives for 2022 were:

- To raise awareness of Girlguiding Norfolk across the county to encourage more young people and adult volunteers to join us.
- To re-establish guiding after the Covid-19 pandemic, providing encouragement and financial assistance where necessary.
- To recognise and celebrate achievements of our young members and adult volunteers.
- To work to enable more girls to have access to a good guiding experience and to improve our young member retention rates.
- To ensure that trustee and commissioner leadership is effective at all levels.
- To support all adult volunteers in carrying out their roles.
- To show commitment to our employees as they carry out their work to support the county.
- To manage county resources and processes effectively and efficiently.
- To continue to develop our County Archive Resource Centre (ARC) as a county resource.
- To celebrate the late Queen Elizabeth II's Platinum Jubilee.

At the beginning of 2022 the outlook was still quite uncertain as a result of the ongoing effects of the Covid-19 pandemic. Gradually the position improved and units were able to return to a more varied programme of activities, some meeting for the first time since early 2020.

Membership began to increase again after the reduction during the pandemic and, although it has not yet returned to pre-Covid levels, there is an upward trend which, hopefully, will continue into 2023.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and Performance

One of the highlights of the year was the Queen's Platinum Jubilee, and many units took part in street parties, fetes and other events in their local communities. The county held a very successful Jubilee event at Patteson Lodge, prior to the lighting of the Jubilee beacon at Hautbois House later the same evening, and received a substantial amount of TV, radio and press coverage.

Girlguiding Norfolk also participated in the Break charity GoGo Discover sculpture trail by sponsoring a mini T-rex dinosaur. As the result of a competition the dinosaur was named Girlguideasaurus. We were fortunate to be able to partner with an independent local bookshop in Norwich, who designed and painted the dinosaur and displayed it in the shop over the summer. Special badges were available to buy, and a small amount from each badge sold was donated to Break.

Unit summer activities included activity days, outings, camps and holidays, many of which were possible for the first time since 2019. On a sunny afternoon in April, Girlguiding Norwich was proud to declare its new building at Keswick Campsite officially open after many years of fundraising efforts.

The county once again shared a stand with Norfolk Scouts at the Royal Norfolk Show and participated in the Sandringham Flower Show, celebrating the centenary of Sandringham Guides. The county was fortunate to be positioned on the 'royal route' and received a visit from King Charles III and the Queen Consort.

Many units across the county took part in the Platinum Jubilee Norfolk Challenge Award, promoted by the Lord Lieutenant of Norfolk, which was aimed at making a significant contribution to the Norfolk community as part of the Platinum Jubilee celebrations and beyond. Participants received badges and certificates recognising their achievements and featured regularly in the Platinum Jubilee Norfolk News E-Newsletter. In the autumn units also commemorated the passing of Queen Elizabeth II.

During Volunteers' Week in June a mailout with a special badge was again sent to all 1,500 volunteers in the county to thank them for all they were doing. An afternoon tea was also held for County Vice-Presidents.

1st Response trainings were delivered across the county, and several of the county's trustees took part in a virtual trustee training session in November. Most committee meetings continued to take place online although the first face-to-face trustees' meeting for over two years was held at Pensthorpe Natural Park in July.

New Rainbow and Brownie units were set up in Holt, re-introducing guiding to an area where it had been absent for many years. A new Guide unit has also been established in Hingham and similar work is continuing in other areas of the county.

The county's online shop, which began trading at the end of 2020, continued to go from strength to strength and made a surplus of approximately £1,500 in the year, a very welcome addition to the county's income.

During 2022, Girlguiding Norfolk joined the Sir Norman Lamb Coalition for children and young people. The Coalition is open to voluntary or social enterprise organisations providing services in Norfolk to children and young people in the 0-25 years age range and who actively contribute to their wellbeing. As we have a membership of 5,000 young people we have a valuable contribution to make to this agenda and we are already making connections with other youth organisations in Norfolk. One of the first outcomes is that we have joined in with Norfolk County Council's FLOURISH project, the aim of which is for Norfolk to be a county where all children and young people can flourish.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and Performance (continued)

Patteson Lodge and Campsite

Patteson Lodge and campsite hosted many guide and brownie holidays and camps during 2022, which for many of the young people was their first residential guiding experience. The campsite was particularly popular and hosted a number of groups from outside the county.

In July 2022 Patteson Lodge celebrated 40 years as a guiding centre with a garden party, the planting of an acer tree and a special commemorative badge. An oak tree has also been planted in the grounds to commemorate the Platinum Jubilee and in memory of our Patron, Queen Elizabeth II. A new mosaic was also installed by the front door.

Archive Resource Centre (ARC)

The year began with the completion of the ARC Heritage Lottery project and the publication of the final evaluation report.

In June the ARC's participation in the Norfolk Record Office heritage lottery funded Community Archives Project – Skills, Support and Sustainability also came to an end with an event held at Norfolk County Record Office for participants to discuss their achievements and consider the way forward. During the event, there was the opportunity to take a tour of the Record Office's archive facilities, learn about other archives who participated in the project, and share archiving tips.

During 2022 the ARC received National Archives Testbed funding to establish a display showcasing Girlguiding Norfolk's royal connections and the late Queen Elizabeth II's involvement in guiding. This travelled to several events around the county and beyond, including the Royal Norfolk Show, Sandringham Flower Show, Worstead Festival, Foxlease Heritage week, Girlguiding headquarters in London and the Bishop of Norwich's Open Garden. Objects from the ARC were also lent to Stow Maries Great War Aerodrome where they formed part of the Guiding the Empire exhibition and have been on display since April 2022.

The ARC participated once again in Heritage Open Days, held a 1940's camp at Gressenhall in August and took part in Poppyline in North Norfolk in September.

During the year the ARC was accepted to work towards the Arts Council England UK Museum Accreditation Scheme, which will give opportunities for support, both in developing skills and financially with the possibility of applying for grants.

Financial Review

The financial results for the year are shown on pages 11-29 of this report.

The total income received in 2022 was £136,971, compared with £114,080 in 2021.

The main sources of income were:

- £ 46,389 from Patteson Lodge booking fees
- £ 46,788 from membership subscriptions

Expenditure in the year totalled £139,312 (£123,671 in 2021).

The main areas of expenditure were:

- Operating costs of £61,489 for Patteson Lodge
- Operating costs of £23,490 for the ARC.
- Support totalling £18,231 allocated to divisions

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial Review (continued)

There was a deficit for the year of £2,341, compared with a deficit of £9,591 in 2021. The overall position for 2022 includes a surplus of £1,406 on the General Fund (after transferring £12,000 to a designated fund for distribution to divisions in 2023) and a deficit of £5,533 at Patteson Lodge. A deficit of £10,654 on the ARC Fund (principally due to depreciation), an increase of £15,877 on other designated funds and a net deficit of £3,437 on restricted funds resulted in the final position.

Girlguiding Norfolk set a balanced budget for 2022 and an increase by Girlguiding headquarters meant that the county subscription rose by £1.70. For the second year divisions did not receive any income through subscriptions.

The ongoing changes in the running of the county have again contributed to a surplus on the General Fund in 2022. However, a number of significant maintenance issues have been identified at Patteson Lodge, including the replacement of the fire escape staircase, new lighting and hard bases for the picnic tables, and these will need to be addressed in 2023.

The trustees consider that Girlguiding Norfolk County currently remains in a stable financial position but the budget will continue to be closely monitored. There have been no material changes in the policies of the Association since the last annual report.

How expenditure has supported the key objectives of the Charity

Over £18,000 was allocated to divisions to be used to support units as they considered appropriate.

Over £6,000 was spent on leadership support and training.

Over £16,000 was spent on repairs and maintenance and renewal of equipment at Patteson Lodge.

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income, and to cover unplanned emergency expenditure. The availability of reserves has been particularly important in the past two years and it is the policy of the Association to maintain sufficient reserves to:

- (a) Provide support for the development of Girlguiding within the county.
- (b) Cover any essential costs if potential income is reduced.
- (c) Meet any additional costs or reductions in income resulting from cost of living increases.
- (d) Meet administration, support and training costs, including the purchase of equipment and any future requirement for employing paid staff.
- (e) Cover the operation and staffing of the Patteson Lodge Activity Centre and the ARC, including the potential cost of employing contractors during the current period of staff changes.
- (f) Be able to meet repairs, improvements and other expenditure as necessary in connection with any of the county's properties and the Eaton Vale Scout and Guide Activity Centre.
- (g) Support major events within the county and meet any deficits arising from them where necessary.
- (h) Implement any requirements arising from regional or national initiatives and keep up to date with changes as necessary.
- (i) Implement any changes required as a result of new legislation.
- (j) Meet any unforeseen contingencies.

The level of general unrestricted free reserves amounted to £123,984 at the year-end (£122,124 in 2021) This will be monitored on a regular basis by the trustees at the meetings of the County Executive Committee.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial Review (continued)

Reserves Policy (continued)

The level of reserves the trustees have in the past considered necessary to meet the above has amounted to around £120,000 in an average year, representing an estimate of 12 months' operating costs. However, costs in 2022 have remained lower, and the estimate of 12 months' operating costs has reduced to around £100,000. Efforts being made in the county to restrict expenditure may keep them at a lower level for some time, although changes relating to the management of our buildings may require additional funding. The trustees acknowledge that the ongoing effect of the Covid -19 pandemic may continue to impact on the charity's operations and activities and the situation will continue to be kept under close review.

Free reserves which have been designated for other purposes, including Patteson Lodge, Guide Aid/Guide Aid Plus and the ARC amounted to £154,968. All earmarked funds will initially be retained for their original purpose, subject to review if that becomes necessary in the longer term.

The funding received from Girlguiding Anglia Region as grants for Learning and Development, Sustainability and Recruitment has been accounted for as restricted. Restricted Funds currently total £3,687.

Principal Funding Sources

The principal sources of income for the General Fund in 2022 have been subscriptions, investment interest and income from the online shop.

The principal sources of income for Patteson Lodge during the year have been booking fees from the hire of the lodge and campsite.

The principal sources of income for the ARC during the year were the National Archives Testbed funding grant, retail sales and archive activity sessions.

Investment Policy

During 2022 the Trustees agreed that investments should continue to be kept relatively short-term in the light of the continued uncertain outlook. Fixed deposits with United Trust bank were reinvested as follows:

- £45,382 in a 12 month Fixed Deposit, at a rate of 1.3% maturing in April 2023
- £38,143 in a 12 month Fixed Deposit, at a rate of 1.25% maturing in January 2023

A 90-day notice account was opened during the year with the Hinckley and Rugby Building Society and the remaining funds are currently invested in a Barclays Premium account, COIF Charity Funds, and a Cambridge and Counties bank 31 day notice account. The position will continue to be monitored during 2023 in the light of the county's current financial circumstances.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Plans for the Future

- In 2023 the membership subscription to be paid by each member has been increased by £9.50, reflecting a national increase of £7.00 and an increase in the Girlguiding Anglia Region subscription of £2.50. There was no increase in the Girlguiding Norfolk levy and no subscriptions were levied by divisions or districts.
- During 2023 the county commissioner will come to the end of her term of office and a new county commissioner and county team will be appointed.
- Through working with the Sir Norman Lamb Coalition we are looking at how we can engage with other youth sector providers across the county for the benefit of our young members but also to raise our profile across the youth sector in Norfolk.

Leadership Training

- A Commissioners' Day will take place in March, giving all commissioners the opportunity to meet and exchange ideas.
- Volunteers' Week will be recognised and celebrated.

Programme

- A county Coronation Challenge will be launched in 2023 with a STEM theme, which will include activities for all age groups and will run until the end of December 2023.
- Discussions are continuing to plan a county event for rangers using funding from the Anne Carter Fund.
- The county will provide finance to each division to encourage units to organise unit trips and outings during the year.
- A STEM themed day will be held in the autumn.

Patteson Lodge

- Patteson Lodge is facing a period of change and is looking at opportunities to move in new directions in 2023. It will be important to encourage more bookings and new income streams will be explored by a new Estate and Centre Manager.

International Opportunities

- An ICE (International Community Experience) weekend will be held for guides at Hautbois House and an event for those of ranger age is also being considered.
- Links will be made with Girlguiding Anglia Region to plan international opportunities for 2023 and 2024.

The Archive Resource Centre (ARC)

- The application for Museum Accreditation will be completed and submitted to the Arts Council England.
- Activities will take place in line with the ARC Forward Plan, including efforts to recruit more volunteers, widen the community of users and build on contacts with other heritage organisations.
- Work will continue with the Fundraising Group to look for new sources of funding, including the establishment of a Friends of the ARC Group.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, Governance and Management

Governing Document

The Norfolk Guide Association (the Association) was established under a trust deed dated 14 December 1922 and was originally approved by the Inland Revenue Charity Division on 25 February 1963. The Association was registered with the Charity Commission on 9 January 1964 as a charity whose primary purpose is to promote guiding in Norfolk.

Recruitment and Appointment of Trustees

The County Commissioner is Chairman of the County Executive Committee. She is appointed by the Chief Commissioner of Girlguiding Anglia Region, in consultation with all trustees in the county, members of the County Executive Committee and others as appropriate, usually for a period of five years. Other trustees are appointed by the County Commissioner for a period of three years with the option of extending for another two years.

Induction and Training of Trustees

The induction and training of new trustees is carried out in accordance with the national provisions of Girlguiding. A trustee training was held virtually in November 2022 and all new Girlguiding Norfolk County trustees receive the support of a mentor, and a Trustee Induction Pack, on appointment.

Organisational Structure

The activities of the Association are managed by the trustees through the County Executive Committee which meets at least three times a year. During 2022 all meetings except one have taken place virtually. The function of the Committee is to direct the general development and foster the growth and spirit of The Guide Association within the County of Norfolk, in accordance with the provisions of the guiding manual in force from time to time.

The overall operation of the Association is divided into four areas:

- Public Relations/Social Media and Communications
- Growth and Retention
- Strategy and Business Planning
- Programme and Opportunities

During the year the Association continued to be supported by three part-time members of staff at the Patteson Lodge Activity Centre, a part-time training administrator, one part-time member of staff at the ARC and the county newsletter editor.

Risk Management

The trustees review the major risks to which the charity is exposed on a regular basis and have established systems to mitigate those risks. Their findings are detailed in the charity's Risk Register document, which has been updated in 2022 at each trustees' meeting. In addition, specific and detailed Risk Assessments are required to run outdoor and indoor unit meetings and special events.

Connected Charity

Eaton Vale Scout and Guide Activity Centre Limited is a connected charity and is established as a joint enterprise between the Norfolk Guide Association and the Norfolk Scout Association. The main objectives of the Eaton Vale Scout and Guide Activity Centre are in line with those of the Guide and Scout Associations.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, Governance and Management (continued)

True and fair override

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

Mark Proctor FCA DChA is willing to stand as independent examiner in future years.

Reference and Administrative Details

Name: Norfolk Guide Association
Operating Name: Girlguiding Norfolk County

Charity Registration Number: 280532

Address: 14, Great Hautbois Road,
Coltishall
Norfolk
NR12 7JN

Our Advisers:

Independent Examiner: M Proctor FCA DChA
Lovewell Blake LLP
Bankside 300
Peachman Way
Broadland Business Park
Norwich
Norfolk NR7 0LB

Bankers: Barclays Bank plc
Barclays Business Centre
5-7 Red Lion Street
Norwich, Norfolk NR1 3QH

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Reference and Administrative Details (continued)

Trustees:	Mrs C Martin	County commissioner
	Dr J Leeson	Assistant county commissioner
	Miss D Brookes	Assistant county commissioner
	Mrs L Watkinson	Assistant county commissioner
	Mrs C Morrey	County treasurer
	Mrs L Marquis	Division commissioner Broadland
	Mrs L Elliott	Division commissioner Central Norfolk
	Miss H Webb	Division commissioner Great Yarmouth (to 10-01-2022)
	Miss R Broad	Division commissioner Great Yarmouth (from 01-10-2022)
	Mrs L Gill	Division commissioner King's Lynn
	Mrs P Whittaker	Division commissioner Lowestoft
	Mrs J Elliott	Division commissioner North Norfolk
	Mrs C Leigh	Division commissioner North West Norfolk
	Mrs S Carter	Division commissioner Norwich
	Mrs C Lister	Division commissioner South Norfolk
	Mrs H Pye	Division commissioner South East Norfolk
	Mrs V Fonzo	Division commissioner South West Norfolk
	Mrs C Pratt	Division commissioner Wensum

Miss H Webb ended her term of office during the year and Miss R Broad was appointed. All other trustees held office throughout the year.

Approved by the trustees on 21 May 2023 and signed on their behalf by

Mrs C Martin

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORFOLK GUIDE ASSOCIATION
FOR THE YEAR ENDED 31 DECEMBER 2022

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

22 May 2023

NORFOLK GUIDE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	General Fund £	*Designated Funds* Patteson Lodge £	ARC Funds £	Other Funds £	*Restricted* ARC Funds £	Other Funds £	Total 2022 £	Total 2021 £
Income and Endowments from:									
Grants, donations and legacies	2	47,952	5,034	2,735	2,000	5,330	200	63,251	72,206
Charitable activities	3	1,212	46,389	2,919	-	1,714	-	52,234	24,048
Other trading activities	4	5,299	2,766	3,628	-	2,430	-	14,123	10,087
Investments		2,198	408	-	-	-	-	2,606	1,064
Other	5	<u>1,309</u>	<u>3,448</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,757</u>	<u>6,675</u>
Total income and endowments		<u>57,970</u>	<u>58,045</u>	<u>9,282</u>	<u>2,000</u>	<u>9,474</u>	<u>200</u>	<u>136,971</u>	<u>114,080</u>
Expenditure on:									
Raising funds	6	4,939	2,089	1,888	-	964	-	9,880	5,974
Charitable activities	7	<u>34,625</u>	<u>61,489</u>	<u>19,939</u>	<u>3,123</u>	<u>5,112</u>	<u>5,144</u>	<u>129,432</u>	<u>117,697</u>
Total expenditure		<u>39,564</u>	<u>63,578</u>	<u>21,827</u>	<u>3,123</u>	<u>6,076</u>	<u>5,144</u>	<u>139,312</u>	<u>123,671</u>
Net income/(expenditure)		18,406	(5,533)	(12,545)	(1,123)	3,398	(4,944)	(2,341)	(9,591)
Transfers between funds	16	<u>(17,000)</u>	<u>-</u>	<u>1,891</u>	<u>17,000</u>	<u>(1,891)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		1,406	(5,533)	(10,654)	15,877	1,507	(4,944)	(2,341)	(9,591)
Reconciliation of funds									
Total funds brought forward		<u>126,384</u>	<u>262,366</u>	<u>168,689</u>	<u>58,363</u>	<u>1,761</u>	<u>5,363</u>	<u>622,926</u>	<u>632,517</u>
Total funds carried forward		<u>127,790</u>	<u>256,833</u>	<u>158,035</u>	<u>74,240</u>	<u>3,268</u>	<u>419</u>	<u>620,585</u>	<u>622,926</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure relates to continuing activities.

The notes on pages 14 to 29 form an integral part of these financial statements

NORFOLK GUIDE ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	£	2022	£	£	2021	£
Fixed assets							
Tangible assets	11		337,946			351,552	
Current assets							
Stock	12	6,857			4,876		
Debtors	13	8,796			15,797		
Cash at bank		<u>274,855</u>			<u>260,148</u>		
Total current assets		290,508			280,821		
Liabilities							
Creditors: Amounts falling due within one year	14	<u>(7,869)</u>			<u>(9,447)</u>		
Net current assets			<u>282,639</u>			<u>271,374</u>	
Net assets			<u>620,585</u>			<u>622,926</u>	
The funds of the charity							
Restricted Funds	16		3,687			7,124	
Unrestricted Funds							
General Fund	16		127,790			126,384	
Designated Funds	16		<u>489,108</u>			<u>489,418</u>	
Total charity funds			<u>620,585</u>			<u>622,926</u>	

These financial statements were approved by the trustees on 21 May 2023 and are signed on their behalf by:

Mrs C Martin

Mrs C Morrey

The notes set out on pages 14 to 29 form an integral part of these financial statements

NORFOLK GUIDE ASSOCIATION

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2022

Notes	*Designated Funds*			Other Funds £	*Restricted Funds*		Total 2022 £	Total 2021 £
	General Fund £	Patteson Lodge £	ARC Funds £		ARC £	Other Funds £		
Cash flows from operating activities:								
<i>Net cash provided by / (used in) operating activities</i>								
19	(180)	(5,110)	(609)	15,880	7,501	(4,886)	12,596	5,857
Cash flows from investing activities:								
Income from interest	2,198	408	-	-	-	-	2,606	1,064
Purchase of tangible fixed assets	-	-	-	-	-	-	-	(1,186)
<i>Net cash provided by/(used in) Investing activities</i>								
	2,198	408	-	-	-	-	2,606	(122)
Cash flows from financing activities:								
Repayment of borrowing	-	(495)	-	-	-	-	(495)	(1,511)
Change in cash and cash equivalents in the year								
	2,018	(5,197)	(609)	15,880	7,501	(4,886)	14,707	4,224
Cash and cash equivalents at the beginning of the year								
	116,167	73,786	10,464	58,601	(4,233)	5,363	260,148	255,924
Cash and cash equivalents at the end of the year								
21	118,185	68,589	9,855	74,481	3,268	477	274,855	260,148

1. Accounting policies

(a) General information and basis of accounting

Norfolk Guide Association is an unincorporated charitable association, registered in England and Wales. The address of the registered office is given in the charity information on page 8 of these financial statements. The nature of the charity's operations and principal activities is outlined within the Trustees' Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies received by way of grants and donations are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Legacies are included in the Statements of Financial Activities when the Charity becomes aware of its entitlement to the gift and the amount involved can be quantified.
- The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Income from trading income is accounted for when earned.

1. Accounting policies (continued)

(d) Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which they become receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

(e) Expenditure and irrecoverable VAT

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations and legacies and the costs of trading for fundraising purposes including the charity's shop.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner's fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly. Other costs are apportioned on an appropriate basis.

(f) Fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	ARC building depreciated over 25 years on a straight line basis. Patteson Lodge is not depreciated (held at residual value).
Standard	Not depreciated
Equipment	3, 5 or 10 years on a straight line basis

1. Accounting policies (continued)

(g) Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

(h) Pension costs

Contributions to the Charity's defined contribution pension scheme (a stakeholder scheme) are charged to the Statement of Financial Activities in the year in which they become payable.

(i) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

2. Grants, Donations and legacies

2022	General Fund	*Designated Funds*			*Restricted*		Total 2022
	£	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	£
		£	£	£	£	£	
Membership subscriptions	<u>46,788</u>	-	-	-	-	-	<u>46,788</u>
Grants, Donations and legacies:							
Grants and donations	164	1,034	2,735	-	5,330	200	9,463
Local authority coronavirus support	-	4,000	-	-	-	-	4,000
Legacies	<u>1,000</u>	-	-	<u>2,000</u>	-	-	<u>3,000</u>
	<u>1,164</u>	<u>5,034</u>	<u>2,735</u>	<u>2,000</u>	<u>5,330</u>	<u>200</u>	<u>16,463</u>
Total grants, donations and legacies	<u>47,952</u>	<u>5,034</u>	<u>2,735</u>	<u>2,000</u>	<u>5,330</u>	<u>200</u>	<u>63,251</u>
2021		*Designated Funds*			*Restricted*		Total 2021
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	£
	£	£	£	£	£	£	
Membership subscriptions	<u>31,866</u>	-	-	-	-	-	<u>31,866</u>
Grants, Donations and legacies:							
Grants and donations	193	1,185	977	1,630	578	9,920	14,483
Local authority coronavirus support	-	24,857	-	-	-	-	24,857
Legacies	<u>1,000</u>	-	-	-	-	-	<u>1,000</u>
	<u>1,193</u>	<u>26,042</u>	<u>977</u>	<u>1,630</u>	<u>578</u>	<u>9,920</u>	<u>40,340</u>
Total grants, donations and legacies	<u>33,059</u>	<u>26,042</u>	<u>977</u>	<u>1,630</u>	<u>578</u>	<u>9,920</u>	<u>72,206</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

3. Charitable activities

2022

	Designated Funds				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2022
	£	£	£	£	£	£	£
Booking fees	-	46,389	2,104	-	-	-	48,493
County events	<u>1,212</u>	<u>-</u>	<u>815</u>	<u>-</u>	<u>1,714</u>	<u>-</u>	<u>3,741</u>
	<u>1,212</u>	<u>46,389</u>	<u>2,919</u>	<u>-</u>	<u>1,714</u>	<u>-</u>	<u>52,234</u>

2021

	Designated Funds				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2021
	£	£	£	£	£	£	£
Booking fees	-	17,408	1,464	-	-	-	18,872
County events	<u>5,176</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,176</u>
	<u>5,176</u>	<u>17,408</u>	<u>1,464</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,048</u>

4. Other trading activities

2022

	Designated Funds				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2022
	£	£	£	£	£	£	£
Trading income	5,256	2,766	1,680	-	2,430	-	12,132
Fundraising	<u>43</u>	<u>-</u>	<u>1,948</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,991</u>
	<u>5,299</u>	<u>2,766</u>	<u>3,628</u>	<u>-</u>	<u>2,430</u>	<u>-</u>	<u>14,123</u>

2021

	Designated Funds				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2021
	£	£	£	£	£	£	£
Trading income	3,891	334	1,351	-	4,470	-	10,046
Fundraising	<u>41</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41</u>
	<u>3,932</u>	<u>334</u>	<u>1,351</u>	<u>-</u>	<u>4,470</u>	<u>-</u>	<u>10,087</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

5. Other income

2022	*Designated Funds*				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2022
	£	£	£	£	£	£	£
Job Retention Scheme	-	-	-	-	-	-	-
Other	<u>1,309</u>	<u>3,448</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,757</u>
	<u>1,309</u>	<u>3,448</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,757</u>
2021	*Designated Funds*				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2021
	£	£	£	£	£	£	£
Job Retention Scheme	-	3,949	122	-	-	-	4,071
Other	<u>-</u>	<u>2,604</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,604</u>
	<u>-</u>	<u>6,553</u>	<u>122</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,675</u>

6. Costs of raising funds

2022	*Designated Funds*				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2022
	£	£	£	£	£	£	£
Membership paid by county	1,249	-	38	-	-	-	1,287
Fundraising costs	526	-	1,558	-	100	-	2,184
Trading expenses	<u>3,164</u>	<u>2,089</u>	<u>292</u>	<u>-</u>	<u>864</u>	<u>-</u>	<u>6,409</u>
	<u>4,939</u>	<u>2,089</u>	<u>1,888</u>	<u>-</u>	<u>964</u>	<u>-</u>	<u>9,880</u>
2021	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2021
	£	£	£	£	£	£	£
Membership paid by county	1,020	-	-	-	-	-	1,020
Fundraising costs	356	-	232	-	335	-	923
Trading expenses	<u>2,246</u>	<u>401</u>	<u>(43)</u>	<u>-</u>	<u>1,427</u>	<u>-</u>	<u>4,031</u>
	<u>3,622</u>	<u>401</u>	<u>189</u>	<u>-</u>	<u>1,762</u>	<u>-</u>	<u>5,974</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

7. Charitable activities

2022

	General Fund £	*Designated Funds* Patteson Lodge £	ARC £	Other Funds £	*Restricted* ARC £	Other Funds £	Total 2022 £
County operating costs:							
Adult leadership support	230	-	-	-	-	-	230
Uniform grants for leaders	345	-	-	-	-	-	345
Public Relations & Recruitment	757	-	-	-	-	-	757
Meetings and training events	15	-	-	-	-	1,042	1,057
Salaries of admin staff	3,700	-	-	-	-	-	3,700
Professional fees	138	-	-	-	-	-	138
Postage and telephone	340	-	-	-	-	-	340
Printing and stationery	581	-	-	-	-	-	581
Commissioners', advisers' and trainers' travel	865	-	-	-	-	-	865
Maintenance and repairs	490	-	-	-	-	-	490
Insurance	725	-	-	-	-	-	725
Equipment Hire	-	-	-	119	-	-	119
Depreciation	453	-	-	-	-	-	453
Website & communications	574	-	-	-	-	-	574
IT support	-	-	-	-	-	-	-
Purchase of awards	1,756	-	-	-	-	-	1,756
Miscellaneous	934	-	-	-	-	-	934
	<u>11,903</u>	<u>-</u>	<u>-</u>	<u>119</u>	<u>-</u>	<u>1,042</u>	<u>13,064</u>
Patteson Lodge operating costs	<u>-</u>	<u>61,489</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,489</u>
ARC operating costs	<u>-</u>	<u>-</u>	<u>19,331</u>	<u>149</u>	<u>4,010</u>	<u>-</u>	<u>23,490</u>
County events	<u>2,077</u>	<u>-</u>	<u>608</u>	<u>2,230</u>	<u>1,102</u>	<u>-</u>	<u>6,017</u>
Support to programme areas and Divisions:							
Grants to Sub-Committees and Divisions	16,942	-	-	-	-	4,102	21,044
Grants to members	-	-	-	150	-	-	150
Guide Aid	-	-	-	150	-	-	150
Hall Rent fund	-	-	-	325	-	-	325
Unit Assistance Fund	-	-	-	-	-	-	-
	<u>16,942</u>	<u>-</u>	<u>-</u>	<u>625</u>	<u>-</u>	<u>4,102</u>	<u>21,669</u>
Governance costs:							
Independent examination fees	3,204	-	-	-	-	-	3,204
Annual Review	-	-	-	-	-	-	-
Trustee meetings	499	-	-	-	-	-	499
	<u>3,703</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,703</u>
Total charitable activities	<u>34,625</u>	<u>61,489</u>	<u>19,939</u>	<u>3,123</u>	<u>5,112</u>	<u>5,144</u>	<u>129,432</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

7. Charitable activities (continued)

2021	General Fund £	*Designated Funds* Patteson Lodge £	ARC £	Other Funds £	*Restricted* ARC £	Other Funds £	Total 2021 £
County operating costs:							
Adult leadership support	342	-	-	-	-	-	342
Uniform grants for leaders	355	-	-	-	-	-	355
Public relations & Recruitment	64	-	-	-	-	-	64
Meetings and training events	-	-	-	-	-	1,851	1,851
Salaries of admin staff	1,688	-	-	-	-	-	1,688
Professional fees	526	-	-	-	-	-	526
Postage and telephone	470	-	-	-	-	-	470
Printing and stationery	340	-	-	-	-	-	340
Commissioners', advisers' and trainers' travel	638	-	-	-	-	-	638
Maintenance and repairs	291	-	-	-	-	-	291
Insurance	612	-	-	-	-	-	612
County Office fire costs	25	-	-	-	-	-	25
Depreciation	348	-	-	-	-	-	348
Website & communications	599	-	-	-	-	-	599
IT Support	-	-	-	-	-	-	-
Purchase of awards	3,242	-	-	-	-	-	3,242
Miscellaneous	365	-	-	-	-	-	365
	<u>9,905</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,851</u>	<u>11,756</u>
Patteson Lodge operating costs	<u>-</u>	<u>47,455</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,455</u>
ARC operating costs	<u>-</u>	<u>-</u>	<u>16,664</u>	<u>-</u>	<u>11,523</u>	<u>-</u>	<u>28,187</u>
County events	<u>7,309</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,162</u>	<u>-</u>	<u>8,471</u>
Support to programme areas and Divisions:							
Grants to Sub-Committees and Divisions	-	-	-	-	-	19,708	19,708
Grants to members	(930)	-	-	-	-	-	(930)
Donation to EVAC	-	-	-	-	-	-	-
Hall Rent fund	-	-	-	-	-	-	-
Guide Aid	-	-	-	-	-	-	-
Unit Assistance Fund	-	-	-	80	-	-	80
	<u>(930)</u>	<u>-</u>	<u>-</u>	<u>80</u>	<u>-</u>	<u>19,708</u>	<u>18,858</u>
Governance costs:							
Independent examination fees	2,970	-	-	-	-	-	2,970
Annual Review	-	-	-	-	-	-	-
Trustee meetings	-	-	-	-	-	-	-
	<u>2,970</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,970</u>
Total charitable activities	<u>19,254</u>	<u>47,455</u>	<u>16,664</u>	<u>80</u>	<u>12,685</u>	<u>21,559</u>	<u>117,697</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

8. Staff costs and employee benefits

The cost of employing staff was:

	Designated Funds		*Restricted*			
	General Fund	Patteson Lodge	ARC	ARC	2022	2021
	£	£	£	£	£	£
Wages and salaries:						
Salaries of admin staff	3,700	-	-	-	3,700	1,688
Patteson Lodge Salaries	-	23,421	-	-	23,421	20,238
ARC Salaries	-	-	492	-	492	513
Social security costs	-	734	-	-	734	592
Employer's pension costs	-	1,500	-	-	1,500	1,500
	<u>3,700</u>	<u>25,655</u>	<u>492</u>	<u>-</u>	<u>29,847</u>	<u>24,531</u>
Less Job Retention grant received	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,071)</u>
	<u>3,700</u>	<u>25,655</u>	<u>492</u>	<u>-</u>	<u>29,847</u>	<u>20,460</u>

No employee earned £60,000 p.a. or more.

The average head count of employees during the year was 6 (2021: 5). The average number of full time equivalent employees during the year was:

	2022	2021
Administration	1	1
Manager/Housekeeper/Handyman – Patteson Lodge	1	1
Cleaner – ARC	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

9. Trustees' and key management personnel remuneration and expenses

There are no key management personnel employed by the charity.

None of the trustees have been paid any remuneration or received any other benefits from employment by the charity.

Travelling expenses and postage costs of £521 (2021 - £661) were reimbursed to five trustees (2021 – four) during the year. The reimbursement of trustees' expenses was as follows:

	2022	2021
	£	£
Travelling expenses	397	471
Postage	124	187
Telephone	-	3
	<u>521</u>	<u>661</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

10. Taxation

The charity has no liability to income tax or capital gains tax on its income and surpluses arising during the year.

11. Tangible fixed assets

	Equipment £	Freehold Property £	Standard £	Total £
Cost				
At 1 January 2022	106,417	365,832	3,477	475,726
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2022	106,417	365,832	3,477	475,726
Depreciation				
At 1 January 2022	80,846	43,328	-	124,174
Charge for year	5,718	7,888	-	13,606
Disposals	-	-	-	-
At 31 December 2022	86,564	51,216	-	137,780
Net book value				
At 31 December 2022	19,853	314,616	3,477	337,946
At 31 December 2021	25,571	322,504	3,477	351,552

12. Stock

	2022 £	2021 £
Goods for resale	6,857	4,876

13. Debtors

	2022 £	2021 £
Other debtors	4,440	11,669
Prepayments	4,356	4,128
	8,796	15,797

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

14. **Creditors:** Amounts falling due within one year

	2022	2021
	£	£
Accruals	776	1,052
Concessionary loan: from Broadland District Council	-	495
Other creditors	<u>7,093</u>	<u>7,900</u>
	<u>7,869</u>	<u>9,447</u>

An interest free loan over 10 years was received from Broadland District Council under the Community Renewables Project for the installation of a PV solar panel array. The loan was secured by way of a legal charge on the assets of Patteson Lodge and was fully repaid in 2022.

15. **Operating leases**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Not later than one year	-	238
Later than one and not later than five years	<u>-</u>	<u>-</u>
	<u>-</u>	<u>238</u>

The operating lease relates to a printer that was hired by the Association. This lease was terminated as a result of the fire at Eaton Vale, and all remaining payments have been made.

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

16. Funds

2022	Balance 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Balance 31 Dec 2022 £
<i>Restricted Funds</i>					
Sustainability Fund	3,956	-	(3,956)	-	-
Learning & Development Fund	1,407	-	(1,042)	-	365
Recruitment grant	-	200	(146)	-	54
ARC Heritage Jigsaw Project	1,631	4,143	(2,065)	(1,441)	2,268
ARC National Archives grant	-	4,330	(3,880)	(450)	-
ARC – Arnold Clark grant	-	1,000	-	-	1,000
ARC Heritage Lottery Project	130	-	(130)	-	-
	<u>7,124</u>	<u>9,673</u>	<u>(11,219)</u>	<u>(1,891)</u>	<u>3,687</u>
<i>Designated Funds</i>					
Patteson Lodge	262,366	58,045	(63,578)	-	256,833
Financial Assistance Fund	18,568	-	(119)	15,881	34,330
Guide Aid/Hall Rent Fund	9,544	-	(475)	-	9,069
Unit Assistance Fund	3,881	-	-	(3,881)	-
Elaine Clark-Taylor Training Fund	240	-	-	-	240
PL Estate Fund - PL	20,000	-	-	-	20,000
Leslie Swindells Fund	5,000	-	(2,380)	-	2,620
International Fund	1,130	-	-	-	1,130
Anne Carter Fund	-	2,000	(149)	-	1,851
EVAC Hub refurbishment fund	-	-	-	5,000	5,000
ARC Fund	157,789	9,282	(21,827)	2,425	147,669
PL Estate Fund – ARC	10,000	-	-	(534)	9,466
ARC - Contingency Fund	900	-	-	-	900
	<u>489,418</u>	<u>69,327</u>	<u>(88,528)</u>	<u>18,891</u>	<u>489,108</u>
General Fund	<u>126,384</u>	<u>57,970</u>	<u>(39,564)</u>	<u>(17,000)</u>	<u>127,790</u>
	<u>622,926</u>	<u>136,970</u>	<u>(139,311)</u>	<u>-</u>	<u>620,585</u>
2021	Balance 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Balance 31 Dec 2021 £
<i>Restricted Funds</i>					
Sustainability Fund	13,744	9,920	(19,708)	-	3,956
Learning & Development Fund	3,678	-	(1,851)	(420)	1,407
ARC Heritage Jigsaw Project	1,737	4,470	(1,762)	(2,814)	1,631
ARC Heritage Lottery Project	12,815	578	(12,685)	(578)	130
	<u>31,974</u>	<u>14,968</u>	<u>(36,006)</u>	<u>(3,812)</u>	<u>7,124</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

16. Funds (continued)

	Balance 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Balance 31 Dec 2021 £
<i>Designated Funds</i>					
Patteson Lodge	259,880	50,342	(47,856)	-	262,366
Contingency Fund	17,989	-	-	579	18,568
Guide Aid/Hall Rent Fund	9,044	500	-	-	9,544
Unit Assistance Fund	3,961	-	(80)	-	3,881
Elaine Clark-Taylor Training Fund	240	-	-	-	240
PL Estate Fund - PL	20,000	-	-	-	20,000
Leslie Swindells Fund	5,000	-	-	-	5,000
International Fund	-	1,130	-	-	1,130
ARC Fund	167,915	3,914	(16,853)	2,813	157,789
PL Estate Fund – ARC	-	-	-	10,000	10,000
ARC - Contingency Fund	<u>900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>900</u>
	<u>484,929</u>	<u>55,886</u>	<u>(64,789)</u>	<u>13,392</u>	<u>489,418</u>
General Fund	<u>115,614</u>	<u>43,226</u>	<u>(22,876)</u>	<u>(9,580)</u>	<u>126,384</u>
	<u>632,517</u>	<u>114,080</u>	<u>(123,671)</u>	<u>-</u>	<u>622,926</u>

Restricted Funds

The Sustainability Fund is a grant awarded by Girlguiding Anglia to enable counties to assist units where they are facing financial difficulty which will impact on their financial sustainability.

The Learning and Development Fund relates to grant awarded by Girlguiding Anglia to enable the county to increase its capacity to support learning and development opportunities.

The Recruitment grant was received from Girlguiding Anglia to assist with activities to recruit new members and volunteers.

The Girlguiding Norfolk Heritage Jigsaw project is funding which is to be used for heritage purposes, including the heritage camps at Gressenhall and the purchase of stock for the ARC retail activities. During the year a transfer was made out of this fund representing sales and closing stock of Time Traveller badges transferred to the ARC, less a contribution from the National Archives grant for the purchase of the Time Traveller badges.

The National Archives Testbed funding grant, received in 2022, was used to showcase Guiding's connections with the royal family during the Platinum Jubilee of the late Queen Elizabeth II. The transfer represented a contribution towards the Time Traveller badges as above.

The Arnold Clark grant has been awarded by the Arnold Clark Community Fund to help finance an extension to the patio outside the ARC building.

The ARC Heritage Lottery Project was completed in January 2022.

16. **Funds (continued)**

Designated Funds

The Patteson Lodge Fund represents the Patteson Lodge property and retained funds to meet future operating costs.

The former Contingency Fund has been renamed the Financial Assistance Fund in 2022 and has been combined with the Unit Assistance Fund. It will be used to provide assistance to units, Districts, Divisions or individual members as required. During the year an additional £12,000 was transferred to this fund from the General Fund which was agreed for use to support divisions.

The Guide Aid Funds exist in order to provide financial assistance to young members, or leaders, who wish to attend residential guiding events but are unable to fund the full cost themselves.

The Hall Rent Fund exists in order to assist units who are experiencing difficulties with paying rent for meeting places.

The Unit Assistance Fund was set up to assist units experiencing financial difficulties. During the year this fund was transferred into the Financial Assistance Fund which does the same thing.

The Elaine Clark-Taylor Training Fund was established as the result of a legacy in memory of Elaine Clark-Taylor, to be used to assist members with the cost of training courses which benefit Guiding in the county.

The Patteson Lodge Estate Fund (PL) was set up in 2020 to provide financial support if necessary to Patteson Lodge in recognition of the effects of the COVID pandemic

The Leslie Swindells Fund was established as a result of a legacy left to the county by the late Leslie Swindells. It will be used to provide support for young members and volunteers and to encourage activities related to horticulture.

The International Fund was set up in 2021 to support international activities.

The Anne Carter Fund was established as a result of a legacy left to the county by the late Anne Carter. It will be used for activities for the ranger age group and to support activities at the ARC.

The EVAC Hub Refurbishment Fund relates to funds set aside during the year, if required, for the refurbishment of a Girlguiding Norfolk Hub at EVAC.

The ARC designated fund represents the Archive Resource Centre (ARC) property and retained funds to meet future operating costs. During the year a transfer was made into this fund representing sales and closing stock of Time Traveller badges as above, plus a transfer from the PL Estate Fund (ARC) to cover the remaining shortfall, excluding depreciation.

The Patteson Lodge Estate Fund (ARC) was set up in 2021 to support the running costs of the ARC after the end of the Heritage Lottery funding. During the year a transfer was made from this fund to cover the shortfall on the ARC designated fund, as above.

The ARC Contingency Fund will be used to meet expenditure priorities at the ARC.

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

17. Analysis of net assets between funds

2022	* Designated Funds *				* Restricted *		Total £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Fixed assets	3,806	187,827	146,313	-	-	-	337,946
Stock	4,231	1,053	1,573	-	-	-	6,857
Debtors	5,616	2,203	977	-	-	-	8,796
Cash	118,185	68,589	9,855	74,481	3,268	477	274,855
Current liabilities	(4,048)	(2,839)	(683)	(241)	-	(58)	(7,869)
	127,790	256,833	158,035	74,240	3,268	419	620,585

2021	* Designated Funds *				* Restricted *		Total £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Fixed assets	4,260	190,859	156,433	-	-	-	351,552
Stock	3,324	624	928	-	-	-	4,876
Debtors	6,561	2,218	888	-	6,130	-	15,797
Cash	116,165	73,788	10,464	58,601	(4,233)	5,363	260,148
Current liabilities	(3,926)	(5,123)	(24)	(238)	(136)	-	(9,447)
	126,384	262,366	168,689	58,363	1,761	5,363	622,926

18. Related party and connected charity transactions

Eaton Vale Scout and Guide Activity Centre (EVAC) is a joint venture between the Norfolk Guide Association and the Norfolk Scout Association. During the year, no payments were made by the charity to EVAC (2021 £nil).

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

19. Reconciliation of net movements in funds to net cash flow from operating activities

	General Fund	* Designated Funds *			*Restricted Funds*		2022	2021
	£	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	£	£
	£	£	£	£	£	£	£	£
Net movement in funds	1,406	(5,533)	(10,654)	15,877	1,507	(4,944)	(2,341)	(9,591)
Adjustments for:								
Depreciation charges	453	3,032	10,121	-	-	-	13,606	14,440
Income from interest	(2,198)	(408)	-	-	-	-	(2,606)	(1,064)
Decrease/(increase) in stocks	(907)	(428)	(646)	-	-	-	(1,981)	1,032
(Increase)/decrease in debtors	945	15	(89)	-	6,130	-	7,001	1,429
(Decrease)/increase in creditors	<u>121</u>	<u>(1,788)</u>	<u>659</u>	<u>3</u>	<u>(136)</u>	<u>58</u>	<u>(1,083)</u>	<u>(389)</u>
Net cash used in operating activities	<u>(180)</u>	<u>(5,110)</u>	<u>(609)</u>	<u>15,880</u>	<u>7,501</u>	<u>(4,886)</u>	<u>12,596</u>	<u>5,857</u>

20. Reconciliation of net debt

	At 1 January 2022	Cash flows	Other Charges	At 31 December 2022
	£	£	£	£
Cash at bank and in hand	260,148	14,707	-	274,855
	<u>260,148</u>	<u>14,707</u>	<u>-</u>	<u>274,855</u>

21. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand	<u>274,855</u>	<u>260,148</u>
Total cash and cash equivalents	<u>274,855</u>	<u>260,148</u>

NORFOLK GUIDE ASSOCIATION

ARC STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	ARC Designated £	ARC Restricted £	Total 2022 £
Income and Endowments from:			
Donations and legacies	2,735	5,330	8,065
Charitable activities	2,919	1,714	4,633
Other trading activities	3,628	2,430	6,058
Other income	<u>—</u>	<u>—</u>	<u>—</u>
Total income and endowments	<u>9,282</u>	<u>9,474</u>	<u>18,756</u>
Expenditure on:			
Raising funds	1,888	964	2,852
Charitable activities	<u>19,939</u>	<u>5,112</u>	<u>25,051</u>
Total expenditure	<u>21,827</u>	<u>6,076</u>	<u>27,903</u>
Net income/(expenditure)	(12,545)	3,398	(9,147)
Transfers between funds	<u>1,891</u>	<u>(1,891)</u>	<u>—</u>
Net movement in funds	(10,654)	1,507	(9,147)
Reconciliation of funds			
Total funds brought forward	<u>168,689</u>	<u>1,761</u>	<u>170,450</u>
Total funds carried forward	<u>158,035</u>	<u>3,268</u>	<u>161,303</u>

NORFOLK GUIDE ASSOCIATION

ARC BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2022

	£	ARC Designated £	£	ARC Restricted £	£	Total 2022 £
Fixed assets						
Tangible assets		146,313		-		146,313
Current assets						
Stock	1,573		-		1,573	
Debtors	977		-		977	
Cash at bank	<u>9,855</u>		<u>3,268</u>		<u>13,123</u>	
Total current assets	12,405		3,268		15,673	
Liabilities						
Creditors: Amounts falling due within one year	<u>(683)</u>		<u>-</u>		<u>(683)</u>	
Net current assets		<u>11,722</u>		<u>3,268</u>		<u>14,990</u>
Net assets		<u>158,035</u>		<u>3,268</u>		<u>161,303</u>

THE NORFOLK COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 280532

Accounts



NORFOLK GUIDE ASSOCIATION

REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2021

Charity number 280532

NORFOLK GUIDE ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Contents	Page
Trustees' Annual Report	1 - 9
Independent Examiner's Report to the Trustees	10
Statement of Financial Activities (incorporating the Income and Expenditure account)	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the Financial Statements	14 - 28
Management Information Only – ARC accounts (these pages do not form part of the statutory accounts)	29 - 30

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and Activities

The primary purpose of the Norfolk Guide Association is to promote Girlguiding in Norfolk.

Girlguiding, as part of a worldwide movement, is a girl-only organisation, dedicated to creating a better world for girls and young women and enabling them to develop their full potential. We aim to build girls' confidence, give them space to grow and ensure that each one can get involved, no matter what her background or ability.

Public Benefit

- The Trustees of Girlguiding Norfolk County accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in Norfolk by promoting all aspects of guiding within the county, both within the membership and in the wider community.
- The organisation believes in being fair, open and inclusive, making guiding available to every girl and woman who wants to take part. Girlguiding Norfolk County holds three Guide Aid funds and a Unit Assistance Fund in order to provide financial assistance to those (both volunteers and young people) who wish to attend guiding events but are unable to fund the full cost themselves. A Sustainability Fund is also available to give assistance to units facing problems paying membership subscriptions.

Main objectives for the year.

The county's objectives for 2021 were:

- To ensure that trustee and commissioner leadership is effective at all levels.
- To support all adult volunteers in carrying out their roles.
- To show commitment to our employees as they carry out their work.
- To continue to develop our County Archive Resource Centre (ARC) as a county resource.
- To recognise and celebrate achievements of our young members and adult volunteers.
- To manage county resources and processes effectively and efficiently.
- To raise awareness of Girlguiding Norfolk across the county in order to encourage more young people and adult volunteers to join us.
- To work to enable more girls to have access to a good guiding experience and to improve our young member retention rates.

During the first part of 2021 face-to-face guiding activities were again on hold due to the Covid-19 pandemic. Many units continued to meet virtually until a gradual return – first to outdoor and later to indoor - meetings was possible. This impacted on our ability to make progress with some of these objectives although the difficult circumstances in which the county was operating increased the importance of many of them.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and Performance

The year began with lockdown restrictions in place, with the Girlguiding programme again being delivered online, or with activities being posted or delivered to members. Girlguiding, Girlguiding Anglia Region and Girlguiding Norfolk continued to offer a wide variety of activities through their websites and social media, and many units enjoyed virtual sleepovers, camps and Thinking Day celebrations.

An Easter baking and craft competition attracted entries from around the county and GGN Aspires, an on-line careers fair, introduced viewers to a wide variety of careers. During Volunteers' Week in June a mailout with a special badge was sent to all 1,500 volunteers in the county to thank them for all they were doing. The county also participated again at the UEA Volunteer Online Recruitment Fair in October.

In April it became possible for activities to start taking place face-to-face again, and as restrictions were gradually relaxed over the summer many units took the opportunity to meet, some for the first time in over a year. At first activity days, outings and meetings in local parks were particularly popular and these were followed, when possible, by activities indoors. Many of these activities were recorded in the online Blue Sheet newsletter, which captured everyone's enjoyment at being able to meet again in person.

During the year Girlguiding Norfolk's governance has been strengthened, with the establishment of a Patteson Lodge Estate Management Group to manage the Lodge and ARC buildings, campsite and woods. A new County Property Group, whose members represent all properties owned or part-owned by any Girlguiding units or areas in Norfolk, has facilitated the exchange of property information across the county during the pandemic and the terms of reference for the ARC Steering Group have also been reviewed.

Most committee meetings have continued to take place online, and it is likely that some of these new ways of working will continue into the future. Many units are doing some activities online, and Ranger units in particular may continue to hold some of their meetings virtually.

Trainings were mainly restricted to 1st Response and Safe Space (Girlguiding's safeguarding training), delivered virtually, although special face-to-face sessions were held to cover the practical aspects of the first aid qualification.

The county's online shop, established at the end of 2020, increased its range of merchandise during 2021 and made a surplus of around £1,000 for the county.

Patteson Lodge and Campsite

Patteson Lodge was closed for the first part of the year due to the Covid-19 lockdown but has welcomed several groups since re-opening in April. The campsite was well-used during the summer but bookings overall are, as expected, well below their normal level and the withdrawal of the regular school activity booking at the end of 2019 will continue to mean a significant reduction in income on weekdays.

Archive Resource Centre (ARC)

The ARC remained closed for the first few months of the year, but there have been areas where the pandemic period has actually become a time of opportunity and outreach. Virtual sessions have taken place with units from all over the country and online and social media events have become increasingly important.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and Performance (continued)

Archive Resource Centre (ARC) (continued)

The ARC participated once again in Heritage Open Days, which was a hybrid offering with both virtual and face-to-face activities, and has expanded its retail activities with the launch of a very successful Time Traveller Challenge. It has continued to work with Norfolk Record Office as a partner in the heritage lottery funded Community Archives Project – Skills, Support and Sustainability and volunteers have received training in several aspects of conservation.

The ARC's own Heritage Lottery project ended on 31 December after four years and the final evaluation has been approved by the National Lottery Heritage Fund. Around 18,000 hours of volunteer time – estimated at a value of £536,000 – went into the project. This does mean however that, in future years, all the costs of the ARC will need to be supported by Girlguiding Norfolk.

Financial Review

The financial results for the year are shown on pages 10-28 of this report.

The total income received in 2021 was £114,080, compared with £141,139 in 2020.

The main sources of income were:

- £40,340 from grants, donations and legacies
- £31,866 from membership subscriptions

Expenditure in the year totalled £123,671 (£143,247 in 2020).

The main areas of expenditure were:

- Operating costs of £47,455 for Patteson Lodge
- Operating costs of £28,187 for the ARC, including spending of £11,523 on the ARC Heritage Lottery project
- Support of £19,708 allocated to divisions from the Sustainability Fund.

There was a deficit for the year of £9,591, compared with a deficit of £2,108 in 2020. The overall position for 2021 includes a surplus of £10,770 on the General Fund (after transferring £10,000 to the PL Estate ARC Fund as mentioned below) and £2,486 for Patteson Lodge. Net expenditure of £9,788 from the Sustainability Fund and £12,685 on the Heritage Lottery project, with a further deficit of £374 on other funds, resulted in the final position.

Girlguiding Norfolk County set a balanced budget for 2021 and reduced the overall annual subscription per member by £1. In order to absorb the national increase of £1.70 per member, divisions did not receive any income in 2021 and the county reduced its portion of the subscription by £1.

The ongoing effect of the closure of the county office, the continued use of online facilities and the suspension of any face-to-face events have all contributed to a significant surplus on the General Fund in 2021. However, from 2022 all costs of the ARC will fall to be met by Girlguiding Norfolk and, in recognition of this, a £10,000 fund has been set up to provide support which will be managed by the ARC Steering Group. The balance of the underspending will be retained in unallocated reserves to maximise flexibility, allowing it to be used wherever it is needed.

The loss of booking fees for Patteson Lodge would have meant a substantial deficit in the year had it not been for the grants received from Broadland District Council under the Covid-19 Business Support Scheme.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial Review (continued)

The trustees consider that Girlguiding Norfolk County currently remains in a stable financial position but the longer-term effects of events in 2020-21 are still unknown and the budget will continue to be closely monitored.

There have been no material changes in the policies of the Association since the last annual report.

How expenditure has supported the key objectives of the Charity

- Over £12,000 was spent on repairs and maintenance and renewal of equipment at Patteson Lodge.
- Over £7,000 was allocated for expenditure on leadership support including training, uniform grants, Long Service awards and communications, including the website, to help support volunteers.

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income, and to cover unplanned emergency expenditure. The availability of reserves has been particularly important in the past year and it is the policy of the Association to maintain sufficient reserves to:

- (a) Provide support for the development of Girlguiding within the county.
- (b) Cover any essential costs if potential income is reduced.
- (c) Meet administration, support and training costs, including the purchase of equipment and any future requirement for employing paid staff.
- (d) Cover the operation and staffing of the Patteson Lodge Activity Centre and the ARC.
- (e) Be able to meet repairs, improvements and other expenditure as necessary in connection with any of the county's properties and the Eaton Vale Scout and Guide Activity Centre.
- (f) Support major events within the county and meet any deficits arising from them where necessary.
- (g) Implement any requirements arising from regional or national initiatives and keep up to date with changes as necessary.
- (h) Implement any changes required as a result of new legislation.
- (i) Meet any unforeseen contingencies.

The level of general unrestricted free reserves amounted to £122,124 at the year-end (£111,426 in 2020) This will be monitored on a regular basis by the trustees at the meetings of the County Executive Committee. There still remains some uncertainty about when all activities will be able to resume as normal and numbers remain below 2019 levels.

The level of reserves the trustees have in the past considered necessary to meet the above has amounted to around £120,000 in an average year, representing an estimate of 12 months operating costs. Operating costs have been reduced over the last two years as a result of the changes in the organisation of the county brought about by the COVID pandemic, but it is agreed that it is important to maintain a substantial level of reserves as the outlook for the coming year remains uncertain. The trustees acknowledge that the effect of the last two years is likely to continue to impact on the charity's operations and activities and for 2022 recommend reserves of at least £115,000. The situation will continue to be kept under close review.

Free reserves which have been designated for other purposes, including Patteson Lodge, Guide Aid/Guide Aid Plus and the ARC amounted to £142,126.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial Review (continued)

Reserves Policy (continued)

The balance on the NORJAM Fund (renamed the Contingency Fund) will be available to support the general budget, the ARC or Patteson Lodge should it be required. All other earmarked funds will initially be retained for their original purpose, subject to review if that becomes necessary in the longer term.

The funding received for the National Lottery Heritage Fund project, and from the Girlguiding Anglia Region grants for Learning and Development and Sustainability, has been accounted for as restricted. Restricted Funds currently total £7,124.

Principal Funding Sources

The principal sources of income for the General Fund in 2021 have been subscriptions, legacies and income from the online shop.

The principal source of income for Patteson Lodge during the year has been grant income from Broadland District Council. Booking fees, which usually account for the majority of income, have been significantly reduced.

The principal sources of income for the ARC during the year were retail sales and archive activity sessions.

Investment Policy

During 2021 the Trustees agreed that investments should continue to be kept relatively short-term in the light of the uncertain outlook. Fixed deposits with United Trust bank were reinvested as follows:

- £45,044 in a 12 month Fixed Deposit, at a rate of 0.75% maturing in April 2022
- £37,765 in a 12 month Fixed Deposit, at a rate of 1.0% maturing in January 2022

The remaining funds are currently invested in a Barclays Saver account, COIF Charity Funds, and a Cambridge and Counties bank 31 day notice account. The position will continue to be monitored during 2022 in the light of the county's current financial circumstances.

Plans for the Future

The events of the past two years continue to impact on planning for 2022.

- The county is currently reviewing its strategy/business plan for 2022 based on the goals set by Girlguiding.
- In 2022 the membership subscription to be paid by each member has been increased by £5, reflecting a national increase of £3.30 and an increase in the county subscription of £1.70. This has been prompted by the announcement by Girlguiding that the national subscription for 2023 will be increased by a further £7, thus potentially precluding any increase by the county in that year.

Plans for the Future (continued)

Leadership Training and Events

- Units will be encouraged to increase their membership by at least 10% and there will be a focus on specific areas of the county where there is the greatest room for growth.
- 1st Response and Safe Space training will continue as a mixture of online and face-to-face practical elements.
- A new Girlguiding digital learning platform has been introduced at the beginning of 2022 and this will in time involve changes in the administration of current Girlguiding Norfolk training arrangements.

Programme

- The county will continue to look for new ways of delivering the programme in line with any constraints in place.
- The county is taking part in the Break charity GoGoDiscover sculpture trail around Norwich in 2022 and has purchased a mini T-Rex.

Patteson Lodge

- Patteson Lodge will continue to search for new weekday bookings to replace the loss of income as a result of our main contract being terminated in December 2019.
- In 2022 Patteson Lodge will be celebrating its 40th Anniversary and plans are in place for an event to take place in July.

The ARC

- Work will continue to build on contacts with other heritage organisations and increase the number and spread of volunteers, with a focus on succession planning.
- Opportunities will be explored to widen the community of users both in person and virtually.
- Activities will continue as a partner in the Norfolk Record Office Community Archives – Skills, Support and Sustainability Project.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, Governance and Management

Governing Document

The Norfolk Guide Association (the Association) was established under a trust deed dated 14 December 1922 and was originally approved by the Inland Revenue Charity Division on 25 February 1963. The Association was registered with the Charity Commission on 9 January 1964 as a charity whose primary purpose is to promote guiding in Norfolk.

Recruitment and Appointment of Trustees

The County Commissioner is Chairman of the County Executive Committee. She is appointed by the Chief Commissioner of Girlguiding Anglia Region, in consultation with all trustees in the county, members of the County Executive Committee and others as appropriate, usually for a period of five years. Other trustees are appointed by the County Commissioner for a period of three years with the option of extending for another two years.

Induction and Training of Trustees

The induction and training of new trustees is carried out in accordance with the national provisions of Girlguiding. Trustee training was held in June 2019 and all new Girlguiding Norfolk County trustees receive the support of a mentor, and a Trustee Induction Pack, on appointment.

Organisational Structure

The activities of the Association are managed by the trustees through the County Executive Committee which meets at least three times a year. During 2021 all meetings have taken place virtually. The function of the Committee is to direct the general development and foster the growth and spirit of The Guide Association within the County of Norfolk, in accordance with the provisions of the guiding manual in force from time to time.

The overall operation of the Association is divided into four areas:

- Public Relations/Social Media and Communications
- Growth and Retention
- Strategy and Business Planning
- Programme and Opportunities

In 2021 the staff at Patteson Lodge and the ARC cleaner were furloughed under the Job Retention Scheme at the beginning of the year, although the centre manager continued to work for a few hours a week. A part-time training administrator was appointed in September 2021 for a period of six months and the Association continues to be supported by three part-time members of staff at the Patteson Lodge Activity Centre, one part-time member of staff at the ARC and the county newsletter editor.

Risk Management

The trustees review the major risks to which the charity is exposed on a regular basis and have established systems to mitigate those risks. Their findings are detailed in the charity's Risk Register document, which has been updated in 2021 at each trustees' meeting. In addition, specific and detailed Risk Assessments are required to run outdoor and indoor unit meetings.

Connected Charity

Eaton Vale Scout and Guide Activity Centre Limited is a connected charity and is established as a joint enterprise between the Norfolk Guide Association and the Norfolk Scout Association. The main objectives of the Eaton Vale Scout and Guide Activity Centre are in line with those of the Guide and Scout Associations.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, Governance and Management (continued)

True and fair override

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

Mark Proctor FCA DChA is willing to stand as independent examiner in future years.

Reference and Administrative Details

Name: Norfolk Guide Association
Operating Name: Girlguiding Norfolk County

Charity Registration Number: 280532

Address: 14, Great Hautbois Road,
Coltishall
Norfolk
NR12 7JN

Our Advisers:

Independent Examiner: M Proctor FCA DChA
Lovewell Blake LLP
Bankside 300
Peachman Way
Broadland Business Park
Norwich
Norfolk NR7 0LB

Bankers: Barclays Bank plc
Barclays Business Centre
5-7 Red Lion Street
Norwich, Norfolk NR1 3QH

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Reference and Administrative Details (continued)

Trustees:	Mrs C Martin	County commissioner
	Dr J Leeson	Assistant county commissioner
	Mrs C Smith	Assistant county commissioner (to 31-05-2021)
	Miss D Brookes	Assistant county commissioner (from 01-09-2021)
	Mrs L Watkinson	Assistant county commissioner
	Mrs C Morrey	County treasurer
	Mrs L Marquis	Division commissioner Broadland
	Mrs L Elliott	Division commissioner Central Norfolk
	Miss H Webb	Division commissioner Great Yarmouth (to 10-01-2022)
	Mrs L Gill	Division commissioner King's Lynn
	Mrs P Whittaker	Division commissioner Lowestoft
	Mrs J Elliott	Division commissioner North Norfolk
	Mrs C Leigh	Division commissioner North West Norfolk
	Miss D Brookes	Division commissioner Norwich (to 31-08-2021)
	Mrs S Carter	Division commissioner Norwich (from 01-07-2021)
	Mrs N Butler	Division commissioner South Norfolk (to 31-05-2021)
	Mrs C Lister	Division commissioner South Norfolk (from 01-06-2021)
	Mrs H Pye	Division commissioner South East Norfolk
	Mrs V Fonzo	Division commissioner South West Norfolk
	Mrs C Pratt	Division commissioner Wensum

Mrs C Smith, Miss H Webb, Miss D Brookes and Mrs N Butler ended their terms of office during the year. Mrs C Lister and Mrs S Carter were appointed and Miss D Brookes took on a different role. All other trustees held office throughout the year.

Approved by the trustees on 9 May 2022 and signed on their behalf by

Mrs C Martin

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORFOLK GUIDE ASSOCIATION
FOR THE YEAR ENDED 31 DECEMBER 2021

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 December 2021 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

14 June 2022

NORFOLK GUIDE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	General Fund £	*Designated Funds* Patteson Lodge £	ARC Funds £	Other Funds £	*Restricted* ARC Funds £	Other Funds £	Total 2021 £	Total 2020 £
Income and Endowments from:									
Grants, donations and legacies	2	33,059	26,042	977	1,630	578	9,920	72,206	106,068
Charitable activities	3	5,176	17,408	1,464	-	-	-	24,048	8,884
Other trading activities	4	3,932	334	1,351	-	4,470	-	10,087	3,470
Investments		1,059	5	-	-	-	-	1,064	1,670
Other	5	-	6,553	122	-	-	-	6,675	21,047
Total income and endowments		<u>43,226</u>	<u>50,342</u>	<u>3,914</u>	<u>1,630</u>	<u>5,048</u>	<u>9,920</u>	<u>114,080</u>	<u>141,139</u>
Expenditure on:									
Raising funds	6	3,622	401	189	-	1,762	-	5,974	3,080
Charitable activities	7	<u>19,254</u>	<u>47,455</u>	<u>16,664</u>	<u>80</u>	<u>12,685</u>	<u>21,559</u>	<u>117,697</u>	<u>140,167</u>
Total expenditure		<u>22,876</u>	<u>47,856</u>	<u>16,853</u>	<u>80</u>	<u>14,447</u>	<u>21,559</u>	<u>123,671</u>	<u>143,247</u>
Net income/(expenditure)		20,350	2,486	(12,939)	1,550	(9,399)	(11,639)	(9,591)	(2,108)
Transfers between funds	17	<u>(9,580)</u>	-	<u>12,813</u>	<u>579</u>	<u>(3,392)</u>	<u>(420)</u>	-	-
Net movement in funds		10,770	2,486	(126)	2,129	(12,791)	(12,059)	(9,591)	(2,108)
Reconciliation of funds									
Total funds brought forward		<u>115,614</u>	<u>259,880</u>	<u>168,815</u>	<u>56,234</u>	<u>14,552</u>	<u>17,422</u>	<u>632,517</u>	<u>634,625</u>
Total funds carried forward		<u>126,384</u>	<u>262,366</u>	<u>168,689</u>	<u>58,363</u>	<u>1,761</u>	<u>5,363</u>	<u>622,926</u>	<u>632,517</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure relates to continuing activities.

The notes on pages 14 to 28 form an integral part of these financial statements

NORFOLK GUIDE ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	11		351,552		364,806
Current assets					
Stock	12	4,876		5,908	
Debtors	13	15,797		17,226	
Cash at bank		<u>260,148</u>		<u>255,924</u>	
Total current assets		280,821		279,058	
Liabilities					
Creditors: Amounts falling due within one year	14	<u>(9,447)</u>		<u>(10,642)</u>	
Net current assets			<u>271,374</u>		<u>268,416</u>
Total assets less current liabilities			622,926		633,222
Creditors: Amounts falling due after more than one year	15		<u>-</u>		<u>(705)</u>
Net assets			<u>622,926</u>		<u>632,517</u>
The funds of the charity					
Restricted Funds	17		7,124		31,974
Unrestricted Funds					
General Fund	17		126,384		115,614
Designated Funds	17		<u>489,418</u>		<u>484,929</u>
Total charity funds			<u>622,926</u>		<u>632,517</u>

These financial statements were approved by the trustees on 9 May 2022 and are signed on their behalf by:

Mrs C Martin

Mrs C Morrey

The notes set out on pages 14 to 28 form an integral part of these financial statements

NORFOLK GUIDE ASSOCIATION

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2021

		Designated Funds			*Restricted Funds*				
	Notes	General Fund £	Patteson Lodge £	ARC Funds £	Other Funds £	ARC £	Other Funds £	Total 2021 £	Total 2020 £
Cash flows from operating activities:									
<i>Net cash provided by/(used in) operating activities</i>									
	20	8,937	10,383	9,578	1,414	(12,396)	(12,059)	5,857	2,325
Cash flows from investing activities:									
<i>Income from interest</i>									
		1,059	5	-	-	-	-	1,064	1,670
<i>Purchase of tangible fixed assets</i>									
		(420)	(766)	-	-	-	-	(1,186)	(2,020)
<i>Net cash provided by/(used in) Investing activities</i>									
		639	(761)	-	-	-	-	(122)	(350)
Cash flows from financing activities:									
<i>Repayment of borrowing</i>									
		-	(1,511)	-	-	-	-	(1,511)	(1,663)
Change in cash and cash equivalents in the year									
		9,576	8,111	9,578	1,414	(12,396)	(12,059)	4,224	312
Cash and cash equivalents at the beginning of the year									
		106,589	65,677	886	57,187	8,163	17,422	255,924	255,612
Cash and cash equivalents at the end of the year									
	22	116,165	73,788	10,464	58,601	(4,233)	5,363	260,148	255,924

1. Accounting policies

(a) General information and basis of accounting

Norfolk Guide Association is an unincorporated charitable association, registered in England and Wales. The address of the registered office is given in the charity information on page 8 of these financial statements. The nature of the charity's operations and principal activities is outlined within the Trustees' Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies received by way of grants and donations are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Legacies are included in the Statements of Financial Activities when the Charity becomes aware of its entitlement to the gift and the amount involved can be quantified.
- The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Income from trading income is accounted for when earned.

1. Accounting policies (continued)

(d) Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which they become receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

(e) Expenditure and irrecoverable VAT

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations and legacies and the costs of trading for fundraising purposes including the charity's shop.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner's fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly. Other costs are apportioned on an appropriate basis.

(f) Fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	ARC building depreciated over 25 years on a straight line basis. Patteson Lodge is not depreciated (held at residual value).
Standard	Not depreciated
Equipment	3, 5 or 10 years on a straight line basis

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1. **Accounting policies (continued)**

(g) **Stock**

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

(h) **Pension costs**

Contributions to the Charity's defined contribution pension scheme (a stakeholder scheme) are charged to the Statement of Financial Activities in the year in which they become payable.

(i) **Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

(k) **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. The trustees have taken into account the effects of COVID-19 in making this assessment.

(l) **Redundancy**

Where an obligation to make a redundancy or termination payment exists, the costs incurred by the charity are accounted for on an accruals basis and included within employee benefits.

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

2. Grants, Donations and legacies

2021	General Fund	*Designated Funds*			*Restricted*		Total 2021
	£	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	£
		£	£	£	£	£	
Membership subscriptions	<u>31,866</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,866</u>
Grants, Donations and legacies:							
Grants and donations	193	1,185	977	1,630	578	9,920	14,483
Local authority coronavirus support	-	24,857	-	-	-	-	24,857
Legacies	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
	<u>1,193</u>	<u>26,042</u>	<u>977</u>	<u>1,630</u>	<u>578</u>	<u>9,920</u>	<u>40,340</u>
Total grants, donations and legacies	<u>33,059</u>	<u>26,042</u>	<u>977</u>	<u>1,630</u>	<u>578</u>	<u>9,920</u>	<u>72,206</u>
2020							
	General Fund	*Designated Funds*			*Restricted*		Total 2020
	£	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	£
		£	£	£	£	£	
Membership subscriptions	<u>50,602</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,602</u>
Grants, Donations and legacies:							
Grants and donations	77	262	5,849	500	500	13,744	20,932
Local authority coronavirus support	-	28,534	-	-	-	-	28,534
Legacies	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
	<u>1,077</u>	<u>28,796</u>	<u>5,849</u>	<u>5,500</u>	<u>500</u>	<u>13,744</u>	<u>55,466</u>
Total grants, donations and legacies	<u>51,679</u>	<u>28,796</u>	<u>5,849</u>	<u>5,500</u>	<u>500</u>	<u>13,744</u>	<u>106,068</u>

In 2020 equipment to the value of £4,460 was donated to the ARC by Norfolk Record Office as part of the National Lottery Heritage Fund Community Archives: Skills, Support and Sustainability project. The value has been derived from the open market cost of the items received.

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

3. Charitable activities

2021

2021	*Designated Funds*				*Restricted*		
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	Total 2021 £
Booking fees	-	17,408	1,464	-	-	-	18,872
County events	5,176	-	-	-	-	-	5,176
	5,176	17,408	1,464	-	-	-	24,048

2020

2020	*Designated Funds*				*Restricted*		
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	Total 2020 £
Booking fees	-	3,691	375	-	-	-	4,066
County events	4,548	-	260	-	10	-	4,818
	4,548	3,691	635	-	10	-	8,884

4. Other trading activities

2021

2021	*Designated Funds*				*Restricted*		
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	Total 2021 £
Trading income	3,891	334	1,351	-	4,470	-	10,046
Fundraising	41	-	-	-	-	-	41
	<u>3,932</u>	<u>334</u>	<u>1,351</u>	<u>-</u>	<u>4,470</u>	<u>-</u>	<u>10,087</u>

2020

2020	*Designated Funds*				*Restricted*		
	General Fund	Patteson Lodge	ARC	Other Funds	ARC	Other Funds	Total 2020
	£	£	£	£	£	£	£
Trading income	3,053	120	256	-	10	-	3,439
Fundraising	31	-	-	-	-	-	31
	3,084	120	256	-	10	-	3,470

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

5. Other income

2021	*Designated Funds*				*Restricted*		Total 2021 £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Job Retention Scheme	-	3,949	122	-	-	-	4,071
Other	-	<u>2,604</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,604</u>
	<u>-</u>	<u>6,553</u>	<u>122</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,675</u>
2020	*Designated Funds*				*Restricted*		Total 2020 £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Job Retention Scheme	5,841	7,007	151	-	-	-	12,999
Other	<u>6,351</u>	<u>1,697</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,048</u>
	<u>12,192</u>	<u>8,704</u>	<u>151</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,047</u>

6. Costs of raising funds

2021	*Designated Funds*				*Restricted*		Total 2021 £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Membership paid by county	1,020	-	-	-	-	-	1,020
Fundraising costs	356	-	232	-	335	-	923
Trading expenses	<u>2,246</u>	<u>401</u>	<u>(43)</u>	<u>-</u>	<u>1,427</u>	<u>-</u>	<u>4,031</u>
	<u>3,622</u>	<u>401</u>	<u>189</u>	<u>-</u>	<u>1,762</u>	<u>-</u>	<u>5,974</u>
2020	*Designated Funds*				*Restricted*		Total 2020 £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Membership paid by county	932	-	-	-	-	-	932
Fundraising costs	245	-	53	-	-	-	298
Trading expenses	<u>1,655</u>	<u>98</u>	<u>87</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>1,850</u>
	<u>2,832</u>	<u>98</u>	<u>140</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>3,080</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

7. Charitable activities

2021

	General Fund £	*Designated Funds* Patteson Lodge £	ARC £	Other Funds £	*Restricted* ARC £	Other Funds £	Total 2021 £
County operating costs:							
Adult leadership support	342	-	-	-	-	-	342
Uniform grants for leaders	355	-	-	-	-	-	355
Public Relations & Recruitment	64	-	-	-	-	-	64
Meetings and training events	-	-	-	-	-	1,851	1,851
Salaries of admin staff	1,688	-	-	-	-	-	1,688
Professional fees	526	-	-	-	-	-	526
Postage and telephone	470	-	-	-	-	-	470
Printing and stationery	340	-	-	-	-	-	340
Commissioners', advisers' and trainers' travel	638	-	-	-	-	-	638
Maintenance and repairs	291	-	-	-	-	-	291
Insurance	612	-	-	-	-	-	612
County Office fire costs	25	-	-	-	-	-	25
Depreciation	348	-	-	-	-	-	348
Website & communications	599	-	-	-	-	-	599
IT support	-	-	-	-	-	-	-
Purchase of awards	3,242	-	-	-	-	-	3,242
Miscellaneous	365	-	-	-	-	-	365
	<u>9,905</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,851</u>	<u>11,756</u>
Patteson Lodge operating costs	<u>-</u>	<u>47,455</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,455</u>
ARC operating costs	<u>-</u>	<u>-</u>	<u>16,664</u>	<u>-</u>	<u>11,523</u>	<u>-</u>	<u>28,187</u>
County events	<u>7,309</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,162</u>	<u>-</u>	<u>8,471</u>
Support to programme areas and Divisions:							
Grants to Sub-Committees and Divisions	-	-	-	-	-	19,708	19,708
Grants to members	(930)	-	-	-	-	-	(930)
Donation to EVAC	-	-	-	-	-	-	-
Hall Rent fund	-	-	-	-	-	-	-
Guide Aid	-	-	-	-	-	-	-
Unit Assistance Fund	-	-	-	80	-	-	80
	<u>(930)</u>	<u>-</u>	<u>-</u>	<u>80</u>	<u>-</u>	<u>19,708</u>	<u>18,858</u>
Governance costs:							
Independent examination fees	2,970	-	-	-	-	-	2,970
Annual Review	-	-	-	-	-	-	-
Trustee meetings	-	-	-	-	-	-	-
	<u>2,970</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,970</u>
Total charitable activities	<u>19,254</u>	<u>47,455</u>	<u>16,664</u>	<u>80</u>	<u>12,685</u>	<u>21,559</u>	<u>117,697</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

7. Charitable activities (continued)

2020	General Fund £	*Designated Funds* Patteson Lodge £	ARC £	Other Funds £	*Restricted* ARC £	Other Funds £	Total 2020 £
County operating costs:							
Adult leadership support	444	-	-	-	-	-	444
Uniform grants for leaders	571	-	-	-	-	-	571
Meetings and training events	354	-	-	(600)	-	167	(79)
Salaries of admin staff	24,523	-	-	-	-	-	24,523
Professional fees	1,664	-	-	-	-	-	1,664
Postage and telephone	873	-	-	-	-	-	873
Printing and stationery	1,487	-	-	-	-	-	1,487
Commissioners', advisers' and trainers' travel	1,575	-	-	-	-	-	1,575
Maintenance and repairs	393	-	-	-	-	-	393
Equipment hire	732	-	-	-	-	-	732
Insurance	630	-	-	-	-	-	630
County Office fire costs	3,527	-	-	953	-	-	4,480
Depreciation	229	-	-	-	-	-	229
Website & communications	420	-	-	-	-	287	707
IT Support	443	-	-	-	-	-	443
Purchase of awards	749	-	-	-	-	-	749
Miscellaneous	447	-	-	1	-	-	448
	<u>39,061</u>	<u>-</u>	<u>-</u>	<u>354</u>	<u>-</u>	<u>454</u>	<u>39,869</u>
Patteson Lodge operating costs	<u>-</u>	<u>37,693</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,693</u>
ARC operating costs	<u>-</u>	<u>-</u>	<u>13,212</u>	<u>-</u>	<u>6,945</u>	<u>-</u>	<u>20,157</u>
County events	<u>5,258</u>	<u>-</u>	<u>400</u>	<u>-</u>	<u>31</u>	<u>-</u>	<u>5,689</u>
Support to programme areas and Divisions:							
Grants to Sub-Committees and Divisions	1,115	-	-	-	-	2,400	3,515
Grants to members	450	-	-	-	-	-	450
Donation to EVAC	-	-	-	30,000	-	-	30,000
Hall Rent fund	-	-	-	-	-	-	-
Guide Aid	-	-	-	-	-	-	-
Unit Assistance Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>1,565</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>2,400</u>	<u>33,965</u>
Governance costs:							
Independent review	2,418	-	-	-	-	-	2,418
Annual Review	-	-	-	-	-	-	-
Trustee meetings	<u>376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>376</u>
	<u>2,794</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,794</u>
Total charitable activities	<u>48,678</u>	<u>37,693</u>	<u>13,612</u>	<u>30,354</u>	<u>6,976</u>	<u>2,854</u>	<u>140,167</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

8. Staff costs and employee benefits

The cost of employing staff was:

	Designated Funds		*Restricted*			
	General Fund	Patteson Lodge	ARC	ARC	2021	2020
	£	£	£	£	£	£
Wages and salaries:						
Salaries of admin staff	1,688	-	-	-	1,688	15,880
Patteson Lodge Salaries	-	20,238	-	-	20,238	18,399
ARC Salaries	-	-	438	75	513	394
Social security costs	-	592	-	-	592	980
Employer's pension costs	-	1,500	-	-	1,500	2,321
	<u>1,688</u>	<u>22,330</u>	<u>438</u>	<u>75</u>	<u>24,531</u>	<u>37,974</u>
Redundancy payments to office staff	-	-	-	-	-	7,444
	<u>1,688</u>	<u>22,330</u>	<u>438</u>	<u>75</u>	<u>24,531</u>	<u>45,418</u>
Less Job Retention grant received	-	(3,949)	(122)	-	(4,071)	(12,999)
	<u>1,688</u>	<u>18,381</u>	<u>316</u>	<u>75</u>	<u>20,460</u>	<u>32,419</u>

Redundancy payments had been fully funded as at 31 December 2020.

No employee earned £60,000 p.a. or more.

The average head count of employees during the year was 5 (2020: 6). The average number of full time equivalent employees during the year was:

	2021	2020
Administration	1	1
Manager/Housekeeper/Handyman – Patteson Lodge	1	1
Cleaner – ARC	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

9. Trustees' and key management personnel remuneration and expenses

There are no key management personnel employed by the charity.

None of the trustees have been paid any remuneration or received any other benefits from employment by the charity.

Travelling expenses and postage costs of £661 (2020 - £1,227) were reimbursed to four trustees (2020 – ten) during the year. The reimbursement of trustees' expenses was as follows:

	2021	2020
	£	£
Travelling expenses	471	1,152
Postage	187	73
Telephone	3	2
	<u>661</u>	<u>1,227</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

10. Taxation

The charity has no liability to income tax or capital gains tax on its income and surpluses arising during the year.

11. Tangible fixed assets

	Equipment £	Freehold property £	Standard £	Total £
Cost				
At 1 January 2021	107,532	365,832	3,477	476,841
Additions	1,186	-	-	1,186
Disposals	<u>(2,301)</u>	-	-	<u>(2,301)</u>
At 31 December 2021	<u>106,417</u>	<u>365,832</u>	<u>3,477</u>	<u>475,726</u>
Depreciation				
At 1 January 2021	76,595	35,440	-	112,035
Charge for year	6,552	7,888	-	14,440
Disposals	<u>(2,301)</u>	-	-	<u>(2,301)</u>
At 31 December 2021	<u>80,846</u>	<u>43,328</u>	<u>-</u>	<u>124,174</u>
Net book value				
At 31 December 2021	<u>25,571</u>	<u>322,504</u>	<u>3,477</u>	<u>351,552</u>
At 31 December 2020	<u>30,937</u>	<u>330,392</u>	<u>3,477</u>	<u>364,806</u>

12. Stock

	2021 £	2020 £
Goods for resale	<u>4,876</u>	<u>5,908</u>

13. Debtors

	2021 £	2020 £
Other debtors	11,669	13,003
Prepayments	<u>4,128</u>	<u>4,223</u>
	<u>15,797</u>	<u>17,226</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

14. **Creditors:** Amounts falling due within one year

	2021 £	2020 £
Accruals	1,052	1,659
Concessionary loan: from Broadland District Council	495	1,301
Other creditors	<u>7,900</u>	<u>7,682</u>
	<u>9,447</u>	<u>10,642</u>

An interest free loan over 10 years has been received from Broadland District Council under the Community Renewables Project for the installation of a PV solar panel array. The loan is secured by way of a legal charge on the assets of Patteson Lodge and will be fully repaid by the end of 2022.

15. **Creditors:** Amounts falling due after more than one year

	2021 £	2020 £
Concessionary loan: from Broadland District Council	<u>-</u>	<u>705</u>
	<u>-</u>	<u>705</u>

An interest free loan over 10 years has been received from Broadland District Council under the Community Renewables Project for the installation of a PV solar panel array. The loan is secured by way of a legal charge on the assets of Patteson Lodge and will be fully repaid by the end of 2022.

16. **Operating leases**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not later than one year	238	953
Later than one and not later than five years	<u>-</u>	<u>-</u>
	<u>238</u>	<u>953</u>

The operating lease relates to a printer that was hired by the Association. This lease was terminated as a result of the fire at Eaton Vale, and the remaining payments are all now due under the termination conditions of the agreement. The repayments are currently still being made in line with the original timetable.

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

17. Funds

2021	Balance 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Balance 31 Dec 2021 £
<i>Restricted Funds</i>					
Sustainability Fund	13,744	9,920	(19,708)	-	3,956
Learning & Development Fund	3,678	-	(1,851)	(420)	1,407
ARC Heritage Jigsaw Project	1,737	4,470	(1,762)	(2,814)	1,631
ARC Heritage Lottery Project	<u>12,815</u>	<u>578</u>	<u>(12,685)</u>	<u>(578)</u>	<u>130</u>
	<u>31,974</u>	<u>14,968</u>	<u>(36,006)</u>	<u>(3,812)</u>	<u>7,124</u>
<i>Designated Funds</i>					
Patteson Lodge	259,880	50,342	(47,856)	-	262,366
Contingency Fund	17,989	-	-	579	18,568
Guide Aid/Hall Rent Fund	9,044	500	-	-	9,544
Unit Assistance Fund	3,961	-	(80)	-	3,881
Elaine Clark-Taylor Training Fund	240	-	-	-	240
PL Estate Fund - PL	20,000	-	-	-	20,000
Leslie Swindells Legacy	5,000	-	-	-	5,000
International Fund	-	1,130	-	-	1,130
ARC Fund	167,915	3,914	(16,853)	2,813	157,789
PL Estate Fund – ARC	-	-	-	10,000	10,000
ARC - Contingency Fund	<u>900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>900</u>
	<u>484,929</u>	<u>55,886</u>	<u>(64,789)</u>	<u>13,392</u>	<u>489,418</u>
General Fund	<u>115,614</u>	<u>43,226</u>	<u>(22,876)</u>	<u>(9,580)</u>	<u>126,384</u>
	<u>632,517</u>	<u>114,080</u>	<u>(123,671)</u>	<u>-</u>	<u>622,926</u>
2020	Balance 1 Jan 2020 £	Income £	Expenditure £	Transfers £	Balance 31 Dec 2020 £
<i>Restricted Funds</i>					
Sustainability Fund	-	13,744	-	-	13,744
Learning & Development Fund	7,039	-	(2,854)	(507)	3,678
ARC Heritage Jigsaw Project	1,737	20	(20)	-	1,737
ARC Heritage Lottery Project	<u>13,560</u>	<u>500</u>	<u>(6,966)</u>	<u>5,721</u>	<u>12,815</u>
	<u>22,336</u>	<u>14,264</u>	<u>(9,840)</u>	<u>5,214</u>	<u>31,974</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

17. Funds (continued)

	Balance 1 Jan 2020 £	Income £	Expenditure £	Transfers £	Balance 31 Dec 2020 £
<i>Designated Funds</i>					
Patteson Lodge	256,289	41,382	(37,791)	-	259,880
Contingency Fund	56,624	-	(30,354)	(8,281)	17,989
Guide Aid/Hall Rent Fund	11,544	500	-	(3,000)	9,044
Unit Assistance Fund	961	-	-	3,000	3,961
Elaine Clark-Taylor Training Fund	240	-	-	-	240
Patteson Lodge Site Fund	-	-	-	20,000	20,000
Leslie Swindells Legacy	-	5,000	-	-	5,000
ARC Fund	170,763	6,891	(13,752)	4,013	167,915
ARC - Contingency Fund	<u>900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>900</u>
	<u>497,321</u>	<u>53,773</u>	<u>(81,897)</u>	<u>15,732</u>	<u>484,929</u>
General Fund	<u>114,968</u>	<u>73,102</u>	<u>(51,510)</u>	<u>(20,946)</u>	<u>115,614</u>
	<u>634,625</u>	<u>141,139</u>	<u>(143,247)</u>	<u>-</u>	<u>632,517</u>

Restricted Funds

The Sustainability Fund is a grant awarded by Girlguiding Anglia to enable counties to assist units where they are facing financial difficulty which will impact on their financial sustainability.

The Learning and Development Fund relates to grant awarded by Girlguiding Anglia to enable the county to increase its capacity to support learning and development opportunities.

The Girlguiding Norfolk Heritage Jigsaw project is funding which is to be used for heritage purposes, including the heritage camps at Gressenhall and the purchase of stock for the ARC retail activities.

The ARC Heritage Lottery Project includes funding agreed for the ARC by the Heritage Lottery Fund (£60,000) and several other charities. The project has enabled items to be stored, catalogued, recorded and preserved to museum standards and outreach resources to be prepared and used. The project was extended due to the COVID pandemic and ended in December 2021.

Designated Funds

The Patteson Lodge fund represents the Patteson Lodge property and retained funds to meet future operating costs.

The Contingency Fund (formerly the NORJAM fund) relates to funds raised via NORJAM events, which were organised as part of a joint venture with the Norfolk County Scout Council. Girlguiding Norfolk received 50% of any surplus from these events, to be used as the charity considered appropriate.

The Guide Aid Funds exist in order to provide financial assistance to young members, or leaders, who wish to attend guiding events but are unable to fund the full cost themselves.

The Hall Rent Fund exists in order to assist units who are experiencing difficulties with paying rent for meeting places.

The Unit Assistance Fund exists to assist units experiencing financial difficulties.

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

17. Funds (continued)

Designated Funds (continued)

The Elaine Clark-Taylor Training Fund was established as the result of a legacy in memory of Elaine Clark-Taylor, to be used to assist members with the cost of training courses which benefit Guiding in the county.

The Patteson Lodge Estate Fund (PL) was set up in 2020 to provide financial support if necessary to Patteson Lodge in recognition of the effects of the COVID pandemic

The Patteson Lodge Estate Fund (ARC) has been set up in 2021 to support the running costs of the ARC after the end of the Heritage Lottery funding.

The Leslie Swindells Fund has been established as a result of a legacy left to the county by the late Leslie Swindells. It will be used to provide support for young members and volunteers and to encourage activities related to horticulture.

The International Fund was set up in 2021 to support international activities.

The ARC designated fund represents the Archive Resource Centre (ARC) property and retained funds to meet future operating costs.

The ARC Contingency Fund (formerly the Interns Fund) will be used to meet expenditure priorities at the ARC.

18. Analysis of net assets between funds

2021	* Designated Funds *				* Restricted *		Total
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Fixed assets	4,260	190,859	156,433	-	-	-	351,552
Stock	3,324	624	928	-	-	-	4,876
Debtors	6,561	2,218	888	-	6,130	-	15,797
Cash	116,165	73,788	10,464	58,601	(4,233)	5,363	260,148
Current liabilities	(3,926)	(5,123)	(24)	(238)	(136)	-	(9,447)
Long-term liabilities	-	-	-	-	-	-	-
	<u>126,384</u>	<u>262,366</u>	<u>168,689</u>	<u>58,363</u>	<u>1,761</u>	<u>5,363</u>	<u>622,926</u>
2020	* Designated Funds *				* Restricted *		Total
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Fixed assets	4,188	193,502	167,116	-	-	-	364,806
Stock	3,582	1,001	475	-	850	-	5,908
Debtors	6,885	3,760	472	-	6,109	-	17,226
Cash	106,589	65,677	886	57,187	8,163	17,422	255,924
Current liabilities	(5,630)	(3,355)	(134)	(953)	(570)	-	(10,642)
Long-term liabilities	-	(705)	-	-	-	-	(705)
	<u>115,614</u>	<u>259,880</u>	<u>168,815</u>	<u>56,234</u>	<u>14,552</u>	<u>17,422</u>	<u>632,517</u>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

19. Related party and connected charity transactions

Eaton Vale Scout and Guide Activity Centre (EVAC) is a joint venture between the Norfolk Guide Association and the Norfolk Scout Association. During the year, no payments were made by the charity to EVAC (2020 £30,000).

The EVAC Trustees identified a need for a substantial amount of additional funding in 2020 to cover the centre's loss of income due to the fire and the Covid-19 pandemic. It was agreed that Girlguiding Norfolk and Norfolk Scouts should each contribute a grant of £30,000.

During the year a grant from the Sustainability Fund was awarded to Norwich Division Guides (D Brookes is a trustee) for £2,792 (2020: £Nil).

20. Reconciliation of net movements in funds to net cash flow from operating activities

	General Fund £	* Designated Funds * Patteson Lodge £	ARC £	Other Funds £	*Restricted Funds* ARC £	Other Funds £	2021 £	2020 £
Net movement in funds	10,770	2,486	(126)	2,129	(12,791)	(12,059)	(9,591)	(2,108)
Adjustments for:								
Depreciation charges	348	3,410	10,682	-	-	-	14,440	14,334
Donated assets	-	-	-	-	-	-	-	(3,784)
Income from interest	(1,059)	(5)	-	-	-	-	(1,064)	(1,670)
Decrease/(increase) in stocks	259	376	(453)	-	850	-	1,032	(2,243)
(Increase)/decrease in debtors	324	1,542	(415)	-	(22)	-	1,429	9,456
(Decrease)/increase in creditors	(1,705)	2,574	(110)	(715)	(433)	-	(389)	(11,660)
Net cash used in operating activities	<u>8,937</u>	<u>10,383</u>	<u>9,578</u>	<u>1,414</u>	<u>(12,396)</u>	<u>(12,059)</u>	<u>5,857</u>	<u>2,325</u>

21. Reconciliation of net debt

	At 1 January 2021 £	Cash flows £	Other Charges £	At 31 December 2021 £
Cash at bank and in hand	255,924	4,224	-	260,148
Creditors: amounts falling due after more than one year	(705)	-	705	-
	<u>255,219</u>	<u>4,224</u>	<u>705</u>	<u>260,148</u>

22. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	<u>260,148</u>	<u>255,924</u>
Total cash and cash equivalents	<u>260,148</u>	<u>255,924</u>

NORFOLK GUIDE ASSOCIATION

ARC STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

	ARC Designated £	ARC Restricted £	Total 2021 £
Income and Endowments from:			
Donations and legacies	977	578	1,555
Charitable activities	1,464	-	1,464
Other trading activities	1,351	4,470	5,821
Other income	<u>122</u>	<u>-</u>	<u>122</u>
Total income and endowments	<u>3,914</u>	<u>5,048</u>	<u>8,962</u>
Expenditure on:			
Raising funds	189	1,762	1,951
Charitable activities	<u>16,664</u>	<u>12,685</u>	<u>29,349</u>
Total expenditure	<u>16,853</u>	<u>14,447</u>	<u>31,300</u>
Net income/(expenditure)	(12,939)	(9,399)	(22,338)
Transfers between funds	<u>12,813</u>	<u>(3,392)</u>	<u>9,421</u>
Net movement in funds	(126)	(12,791)	(12,917)
Reconciliation of funds			
Total funds brought forward	<u>168,815</u>	<u>14,552</u>	<u>183,367</u>
Total funds carried forward	<u>168,689</u>	<u>1,761</u>	<u>170,450</u>

The Heritage Jigsaw project is now included within ARC Restricted Funds.

NORFOLK GUIDE ASSOCIATION

ARC BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2021

	£	ARC Designated £	£	ARC Restricted £	£	Total 2021 £
Fixed assets						
Tangible assets		156,433		-		156,433
Current assets						
Stock	928		-		928	
Debtors	888		6,130		7,018	
Cash at bank	<u>10,464</u>		<u>(4,233)</u>		<u>6,231</u>	
Total current assets	12,280		1,897		14,177	
Liabilities						
Creditors: Amounts falling due within one year	<u>(24)</u>		<u>(136)</u>		<u>(160)</u>	
Net current assets		<u>12,256</u>		<u>1,761</u>		<u>14,017</u>
Net assets		<u>168,689</u>		<u>1,761</u>		<u>170,450</u>

The Heritage Jigsaw project is now included within ARC Restricted Funds.