



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.

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

| Notes | *Designated Funds* | | | Other Funds £ | *Restricted Funds* | | Total 2021 £ | Total 2020 £ |
|---|--------------------|---------------------|----------------|------------------|--------------------|------------------|--------------------|--------------------|
| | General Fund £ | Patteson Lodge £ | ARC Funds £ | | ARC £ | Other Funds £ | | |
| 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: | | | | | | | | |
| Income from interest | 1,059 | 5 | - | - | - | - | 1,064 | 1,670 |
| Purchase of tangible fixed assets | (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: | | | | | | | | |
| Repayment of borrowing | - | (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 | | *Designated Funds* | | | *Restricted* | | Total 2020 |
| | General Fund | 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

| | *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> |

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 | <u>4,548</u> | <u>-</u> | <u>260</u> | <u>-</u> | <u>10</u> | <u>-</u> | <u>4,818</u> |
| | <u>4,548</u> | <u>3,691</u> | <u>635</u> | <u>-</u> | <u>10</u> | <u>-</u> | <u>8,884</u> |

4. Other trading activities

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> |

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 | <u>31</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>31</u> |
| | <u>3,084</u> | <u>120</u> | <u>256</u> | <u>-</u> | <u>10</u> | <u>-</u> | <u>3,470</u> |

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.