



## **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**

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# NORFOLK GUIDE ASSOCIATION

## TRUSTEES' ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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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.

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##### **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

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#### **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

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#### FOR THE YEAR ENDED 31 DECEMBER 2022

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##### **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

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#### **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**

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##### **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.



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**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**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**

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#### **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

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FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 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**

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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 £
<b>Income and Endowments from:</b>									
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>
<b>Total income and endowments</b>		<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>
<b>Expenditure on:</b>									
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>
<b>Total expenditure</b>		<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>
<b>Net income/(expenditure)</b>		18,406	(5,533)	(12,545)	(1,123)	3,398	(4,944)	(2,341)	(9,591)
<b>Transfers between funds</b>	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>
<b>Net movement in funds</b>		1,406	(5,533)	(10,654)	15,877	1,507	(4,944)	(2,341)	(9,591)
<b>Reconciliation of funds</b>									
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>
<b>Total funds carried forward</b>		<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	£
<b>Fixed assets</b>							
Tangible assets	11		337,946			351,552	
<b>Current assets</b>							
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		
<b>Liabilities</b>							
Creditors: Amounts falling due within one year	14	<u>(7,869)</u>			<u>(9,447)</u>		
<b>Net current assets</b>			<u>282,639</u>			<u>271,374</u>	
<b>Net assets</b>			<u>620,585</u>			<u>622,926</u>	
<b>The funds of the charity</b>							
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>	
<b>Total charity funds</b>			<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 £		
<b>Cash flows from operating activities:</b>								
<i>Net cash provided by / (used in) operating activities</i>								
<b>19</b>	(180)	(5,110)	(609)	15,880	7,501	(4,886)	12,596	5,857
<b>Cash flows from investing activities:</b>								
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)
<b>Cash flows from financing activities:</b>								
Repayment of borrowing	-	(495)	-	-	-	-	(495)	(1,511)
<b>Change in cash and cash equivalents in the year</b>								
	2,018	(5,197)	(609)	15,880	7,501	(4,886)	14,707	4,224
<b>Cash and cash equivalents at the beginning of the year</b>								
	116,167	73,786	10,464	58,601	(4,233)	5,363	260,148	255,924
<b>Cash and cash equivalents at the end of the year</b>								
<b>21</b>	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**

<b>2022</b>	<b>General Fund</b>	<b>*Designated Funds*</b>			<b>*Restricted*</b>		<b>Total 2022</b>
	<b>£</b>	<b>Patteson Lodge</b>	<b>ARC</b>	<b>Other Funds</b>	<b>ARC</b>	<b>Other Funds</b>	<b>£</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
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>
<b>2021</b>							
	<b>General Fund</b>	<b>*Designated Funds*</b>			<b>*Restricted*</b>		<b>Total 2021</b>
	<b>£</b>	<b>Patteson Lodge</b>	<b>ARC</b>	<b>Other Funds</b>	<b>ARC</b>	<b>Other Funds</b>	<b>£</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
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**

	<b>*Designated Funds*</b>				<b>*Restricted*</b>		
	<b>General Fund</b>	<b>Patteson Lodge</b>	<b>ARC</b>	<b>Other Funds</b>	<b>ARC</b>	<b>Other Funds</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>*Designated Funds*</b>				<b>*Restricted*</b>		
	<b>General Fund</b>	<b>Patteson Lodge</b>	<b>ARC</b>	<b>Other Funds</b>	<b>ARC</b>	<b>Other Funds</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>*Designated Funds*</b>				<b>*Restricted*</b>		
	<b>General Fund</b>	<b>Patteson Lodge</b>	<b>ARC</b>	<b>Other Funds</b>	<b>ARC</b>	<b>Other Funds</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>*Designated Funds*</b>				<b>*Restricted*</b>		
	<b>General Fund</b>	<b>Patteson Lodge</b>	<b>ARC</b>	<b>Other Funds</b>	<b>ARC</b>	<b>Other Funds</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

<b>2022</b>	<b>*Designated Funds*</b>				<b>*Restricted*</b>		<b>Total 2022 £</b>
	<b>General Fund £</b>	<b>Patteson Lodge £</b>	<b>ARC £</b>	<b>Other Funds £</b>	<b>ARC £</b>	<b>Other Funds £</b>	
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>
<b>2021</b>	<b>*Designated Funds*</b>				<b>*Restricted*</b>		<b>Total 2021 £</b>
	<b>General Fund £</b>	<b>Patteson Lodge £</b>	<b>ARC £</b>	<b>Other Funds £</b>	<b>ARC £</b>	<b>Other Funds £</b>	
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**

<b>2022</b>	<b>*Designated Funds*</b>				<b>*Restricted*</b>		<b>Total 2022 £</b>
	<b>General Fund £</b>	<b>Patteson Lodge £</b>	<b>ARC £</b>	<b>Other Funds £</b>	<b>ARC £</b>	<b>Other Funds £</b>	
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>
<b>2021</b>	<b>*Designated Funds*</b>				<b>*Restricted*</b>		<b>Total 2021 £</b>
	<b>General Fund £</b>	<b>Patteson Lodge £</b>	<b>ARC £</b>	<b>Other Funds £</b>	<b>ARC £</b>	<b>Other Funds £</b>	
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**

	<b>General Fund £</b>	<b>*Designated Funds* Patteson Lodge £</b>	<b>ARC £</b>	<b>Other Funds £</b>	<b>*Restricted* ARC £</b>	<b>Other Funds £</b>	<b>Total 2022 £</b>
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)**

<b>2021</b>	<b>General Fund £</b>	<b>*Designated Funds* Patteson Lodge £</b>	<b>ARC £</b>	<b>Other Funds £</b>	<b>*Restricted* ARC £</b>	<b>Other Funds £</b>	<b>Total 2021 £</b>
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:

	<b>*Designated Funds*</b>		<b>*Restricted*</b>			
	<b>General Fund</b>	<b>Patteson Lodge</b>	<b>ARC</b>	<b>ARC</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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:

	<b>2022</b>	<b>2021</b>
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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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 £
<b>Cost</b>				
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
<b>Depreciation</b>				
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
<b>Net book value</b>				
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

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
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:

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
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**

<b>2022</b>	<b>Balance 1 Jan 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance 31 Dec 2022 £</b>
<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>
<b>2021</b>	<b>Balance 1 Jan 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance 31 Dec 2021 £</b>
<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**

<b>2022</b>	<b>* Designated Funds *</b>				<b>* Restricted *</b>		
	<b>General Fund</b>	<b>Patteson Lodge</b>	<b>ARC</b>	<b>Other Funds</b>	<b>ARC</b>	<b>Other Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>

<b>2021</b>	<b>* Designated Funds *</b>				<b>* Restricted *</b>		
	<b>General Fund</b>	<b>Patteson Lodge</b>	<b>ARC</b>	<b>Other Funds</b>	<b>ARC</b>	<b>Other Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)
	<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>

**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**

	<b>General Fund</b>	<b>* Designated Funds *</b>			<b>*Restricted Funds*</b>		<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>Patteson Lodge</b>	<b>ARC</b>	<b>Other Funds</b>	<b>ARC</b>	<b>Other Funds</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net movement in funds</b>	1,406	(5,533)	(10,654)	15,877	1,507	(4,944)	(2,341)	(9,591)
<b>Adjustments for:</b>								
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>
<b>Net cash used in operating activities</b>	<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**

	<b>At 1 January 2022</b>	<b>Cash flows</b>	<b>Other Charges</b>	<b>At 31 December 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

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

**NORFOLK GUIDE ASSOCIATION**

**ARC STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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



**NORFOLK GUIDE ASSOCIATION**

**ARC BALANCE SHEET**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	£	ARC Designated £	£	ARC Restricted £	£	Total 2022 £
<b>Fixed assets</b>						
Tangible assets		146,313		-		146,313
<b>Current assets</b>						
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	
<b>Liabilities</b>						
Creditors: Amounts falling due within one year	<u>(683)</u>		<u>-</u>		<u>(683)</u>	
<b>Net current assets</b>		<u>11,722</u>		<u>3,268</u>		<u>14,990</u>
<b>Net assets</b>		<u>158,035</u>		<u>3,268</u>		<u>161,303</u>