



**NORFOLK GUIDE ASSOCIATION**

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

**Charity number 280532**

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

---

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

# NORFOLK GUIDE ASSOCIATION

## TRUSTEES' ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

---

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

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

#### **Objectives and Activities**

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

Girlguiding, as part of a worldwide movement, is a girl-only organisation, dedicated to creating a better world for girls and young women and enabling them to develop their full potential. Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

#### **Public Benefit**

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

#### **Main objectives for the year.**

The county's main objectives for 2023 were:

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

#### **Achievements and Performance**

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

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

## NORFOLK GUIDE ASSOCIATION

### TRUSTEES' ANNUAL REPORT

#### FOR THE YEAR ENDED 31 DECEMBER 2023

---

##### **Achievements and Performance (continued)**

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

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

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

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

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

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

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

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

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

##### ***Patteson Lodge and Campsite***

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

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

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

## NORFOLK GUIDE ASSOCIATION

### TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

---

#### Achievements and Performance (continued)

##### *Archive Resource Centre (ARC)*

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

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

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

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

#### Financial Review

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

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

The main sources of income were:

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

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

The main areas of expenditure were:

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

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

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

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

## NORFOLK GUIDE ASSOCIATION

### TRUSTEES' ANNUAL REPORT

#### FOR THE YEAR ENDED 31 DECEMBER 2023

---

##### **Financial Review (continued)**

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

##### ***How expenditure has supported the key objectives of the Charity***

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

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

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

##### **Reserves Policy**

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

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

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

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

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

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

## NORFOLK GUIDE ASSOCIATION

### TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

---

#### Financial Review (continued)

##### *Principal Funding Sources*

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

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

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

##### *Investment Policy*

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

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

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

#### Plans for the Future

##### *Organisation and Administration*

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

##### *Leadership Training*

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

##### *Programme*

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

##### *Patteson Lodge*

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

## NORFOLK GUIDE ASSOCIATION

### TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

---

#### **Plans for the Future (continued)**

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

#### ***International Opportunities***

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

#### ***The Archive Resource Centre (ARC)***

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



## **NORFOLK GUIDE ASSOCIATION**

### **TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

#### **Structure, Governance and Management**

##### ***Governing Document***

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

##### ***Recruitment and Appointment of Trustees***

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

##### ***Induction and Training of Trustees***

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

##### ***Organisational Structure***

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

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

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

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

##### ***Risk Management***

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

##### ***Connected Charity***

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

## NORFOLK GUIDE ASSOCIATION

### TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

---

#### Structure, Governance and Management (continued)

##### True and fair override

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

##### Independent examiner

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

##### Reference and Administrative Details

Name: Norfolk Guide Association  
Operating Name: Girlguiding Norfolk County

Charity Registration Number: 280532

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

Our Advisers:

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

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

## NORFOLK GUIDE ASSOCIATION

### TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

---

#### Reference and Administrative Details (continued)

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

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

Approved by the trustees on 26<sup>th</sup> April 2024 and signed on their behalf by

**Mrs Y Kemp**

**Ms F Hunter**

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

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

---

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

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

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

Mark Proctor FCA DChA  
Independent Examiner

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

# NORFOLK GUIDE ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

All income and expenditure relates to continuing activities.

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

# NORFOLK GUIDE ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2023

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

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

Mrs Y Kemp

Mrs C Morrey

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

NORFOLK GUIDE ASSOCIATION

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2023

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

**1. Accounting policies**

**(a) General information and basis of accounting**

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

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

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

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

**(b) Fund accounting**

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

**(c) Income recognition**

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

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



1. **Accounting policies (continued)**

(d) **Government grants**

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

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

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

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

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

(e) **Expenditure and irrecoverable VAT**

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

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

(f) **Fixed assets**

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

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

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

**1. Accounting policies (continued)**

**(g) Stock**

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

**(h) Pension costs**

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

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

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

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

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

**(k) Going concern**

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

**NORFOLK GUIDE ASSOCIATION**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**2. Grants, Donations and legacies**

<b>2023</b>	<b>General Fund</b>	<b>*Designated Funds*</b>			<b>*Restricted*</b>		<b>Total 2023</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>48,710</u>	-	-	-	-	-	<u>48,710</u>
Grants, Donations and legacies:							
Grants and donations	540	497	2,656	819	-	3,334	7,846
Legacies	<u>1,000</u>	-	-	-	-	-	<u>1,000</u>
	<u>1,540</u>	<u>497</u>	<u>2,656</u>	<u>819</u>	-	<u>3,334</u>	<u>8,846</u>
Total grants, donations and legacies	<u>50,250</u>	<u>497</u>	<u>2,656</u>	<u>819</u>	-	<u>3,334</u>	<u>57,556</u>
<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>

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

3. Charitable activities

2023

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

2022

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

4. Other trading activities

2023

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

2022

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

**NORFOLK GUIDE ASSOCIATION**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**5. Other income**

<b>2023</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 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Solar panel income	-	1,809	-	-	-	-	1,809
Other	<u>775</u>	<u>1,905</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,680</u>
	<u>775</u>	<u>3,714</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,489</u>
<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 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Solar panel income	-	1,730	-	-	-	-	1,730
Other	<u>1,309</u>	<u>1,718</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,027</u>
	<u>1,309</u>	<u>3,448</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,757</u>

**6. Costs of raising funds**

<b>2023</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 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Membership paid by county	1,261	-	-	-	-	-	1,261
Fundraising costs	404	-	353	-	10	-	767
Trading expenses	<u>3,628</u>	<u>(296)</u>	<u>252</u>	<u>-</u>	<u>435</u>	<u>-</u>	<u>4,019</u>
	<u>5,293</u>	<u>(296)</u>	<u>605</u>	<u>-</u>	<u>445</u>	<u>-</u>	<u>6,047</u>
<b>2022</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>
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>

**NORFOLK GUIDE ASSOCIATION**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**7. Charitable activities**

**2023**

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

**NORFOLK GUIDE ASSOCIATION**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**7. Charitable activities (continued)**

**2022**

	<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
Hall Rent fund	-	-	-	325	-	-	325
Guide Aid	<u>-</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>-</u>	<u>-</u>	<u>150</u>
	<u>16,942</u>	<u>-</u>	<u>-</u>	<u>625</u>	<u>-</u>	<u>4,102</u>	<u>21,669</u>
Governance costs:							
Independent examination fees	3,204	-	-	-	-	-	3,204
Annual Review	-	-	-	-	-	-	-
Trustee meetings	499	-	-	-	-	-	499
	<u>3,703</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,703</u>
Total charitable activities	<u>34,625</u>	<u>61,489</u>	<u>19,939</u>	<u>3,123</u>	<u>5,112</u>	<u>5,144</u>	<u>129,432</u>

# NORFOLK GUIDE ASSOCIATION

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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

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

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

#### 9. Trustees' and key management personnel remuneration and expenses

There are no key management personnel employed by the charity.

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

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

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



# NORFOLK GUIDE ASSOCIATION

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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

#### 12. Stock

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

#### 13. Debtors

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

# NORFOLK GUIDE ASSOCIATION

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

#### 15. Funds

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

**NORFOLK GUIDE ASSOCIATION**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**15. Funds (continued)**

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

15. **Funds (continued)**

***Restricted Funds***

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

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

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

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

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

***Designated Funds***

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

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

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

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

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

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

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

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

# NORFOLK GUIDE ASSOCIATION

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 15. Funds (continued)

##### *Designated Funds (continued)*

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

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

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

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

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

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

#### 16. Analysis of net assets between funds

##### 2023

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

##### 2022

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

# NORFOLK GUIDE ASSOCIATION

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 17. Related party and connected charity transactions

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

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

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

#### 19. Reconciliation of net debt

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

#### 20. Analysis of cash and cash equivalents

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

**NORFOLK GUIDE ASSOCIATION**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

**NORFOLK GUIDE ASSOCIATION**

**ARC BALANCE SHEET**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

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