



NORFOLK GUIDE ASSOCIATION

REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2024

Charity number 280532

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

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NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

Objectives and Activities

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

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

Public Benefit

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

Main objectives for the year.

The county's main objectives for 2024 were:

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

Achievements and Performance

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

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

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Achievements and Performance (continued)

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

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

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

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

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

Patteson Lodge and Campsite

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

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

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

Archive Resource Centre (ARC)

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

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

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

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

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial Review

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

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

The main sources of income were:

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

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

The main areas of expenditure were:

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

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

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

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

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

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

How expenditure has supported the key objectives of the Charity

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

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

Reserves Policy

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

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

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial Review (continued)

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

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

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

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

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

Principal Funding Sources

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

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

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

Investment Policy

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

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

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

Plans for the Future

Organisation and Administration

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

Leadership Training

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

Programme

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

Patteson Lodge

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

International Opportunities

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

The Archive Resource Centre (ARC)

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

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

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

Induction and Training of Trustees

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

Organisational Structure

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

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

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

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

Risk Management

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

Connected Charity

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

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, Governance and Management (continued)

True and fair override

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

Independent examiner

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

Reference and Administrative Details

Name: Norfolk Guide Association
Operating Name: Girlguiding Norfolk County

Charity Registration Number: 280532

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

Our Advisers:

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

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

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Reference and Administrative Details (continued)

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

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

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

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

Mrs Y Kemp

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Mark Proctor FCA DChA
Independent Examiner

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

7 May 2025

NORFOLK GUIDE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

All income and expenditure relates to continuing activities.

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

NORFOLK GUIDE ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

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

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

Mrs Y Kemp

Mrs C Morrey

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

NORFOLK GUIDE ASSOCIATION

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2024

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

1. Accounting policies

(a) General information and basis of accounting

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

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

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

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

(b) Fund accounting

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

(c) Income recognition

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

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies (continued)

(d) Government grants

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

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

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

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

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

(e) Expenditure and irrecoverable VAT

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

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

(f) Fixed assets

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

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

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

1. Accounting policies (continued)

(g) Stock

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

(h) Pension costs

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

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

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

(j) Cash at bank and in hand

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

(k) Going concern

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

2. Grants, Donations and legacies

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

3. Charitable activities

2024

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

2023

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

4. Other trading activities

2024

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

2023

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

5. Other income

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

6. Costs of raising funds

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

7. Charitable activities

2024

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

7. Charitable activities (continued)

2023

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

8. Staff costs and employee benefits

The cost of employing staff was:

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

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

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

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

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

9. Trustees' and key management personnel remuneration and expenses

There are no key management personnel employed by the charity.

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

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

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

10. Taxation

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

11. Tangible fixed assets

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

12. Stock

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

13. Debtors

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

15. **Funds**

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

15. Funds (continued)

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

15. **Funds (continued)**

Restricted Funds

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

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

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

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

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

Designated Funds

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

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

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

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

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

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

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

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

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

15. Funds (continued)

Designated Funds (continued)

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

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

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

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

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

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

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

16. Analysis of net assets between funds

2024

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

2023

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

17. Related party and connected charity transactions

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

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

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

19. Reconciliation of net debt

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

20. Analysis of cash and cash equivalents

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

NORFOLK GUIDE ASSOCIATION

ARC STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

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

NORFOLK GUIDE ASSOCIATION

ARC BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2024

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