



NORFOLK GUIDE ASSOCIATION

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

Charity number 280532

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

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NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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

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

Objectives and Activities

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

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

Public Benefit

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

Main objectives for the year.

The county's main objectives for 2025 were:

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

Achievements and Performance

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

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

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

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

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

Patteson Lodge and Campsite

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

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

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

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

Archive Resource Centre (ARC)

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

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

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

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Achievements and Performance (continued)

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

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

Financial Review

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

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

The main sources of income were:

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

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

The main areas of expenditure were:

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

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

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

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

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

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

How expenditure has supported the key objectives of the Charity

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

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

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

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FOR THE YEAR ENDED 31 DECEMBER 2025

Financial Review (continued)

Reserves Policy

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

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

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

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

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

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

Principal Funding Sources

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

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

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

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TRUSTEES' ANNUAL REPORT

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Financial Review (continued)

Investment Policy

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

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

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

Plans for the Future

Organisation and Administration

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

Leadership Training

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

Programme

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

Patteson Lodge

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

International Opportunities

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

The Archive Resource Centre (ARC)

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

NORFOLK GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

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Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

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

Induction and Training of Trustees

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

Organisational Structure

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

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

Risk Management

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

Connected Charity

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

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, Governance and Management (continued)

True and fair override

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

Independent examiner

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

Reference and Administrative Details

Name: Norfolk Guide Association
Operating Name: Girlguiding Norfolk County

Charity Registration Number: 280532

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

Our Advisers:

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

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

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FOR THE YEAR ENDED 31 DECEMBER 2025

Reference and Administrative Details (continued)

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

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

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

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

Mrs Y Kemp

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

FOR THE YEAR ENDED 31 DECEMBER 2025

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Mark Proctor FCA DChA
Independent Examiner

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

11 May 2026

NORFOLK GUIDE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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

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

All income and expenditure relates to continuing activities.

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

NORFOLK GUIDE ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

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

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

Mrs Y Kemp

Mrs C Morrey

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

(a) General information and basis of accounting

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

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

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

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

(b) Fund accounting

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

(c) Income recognition

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

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

1. Accounting policies (continued)

(d) Government grants

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

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

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

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

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

(e) Expenditure and irrecoverable VAT

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

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

(f) Fixed assets

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

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

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

1. Accounting policies (continued)

(g) Stock

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

(h) Pension costs

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

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

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

(j) Cash at bank and in hand

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

(k) Going concern

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

2. Grants, Donations and legacies

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

3. Charitable activities

2025

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

2024

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

4. Other trading activities

2025

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

2024

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

5. Other income

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

6. Costs of raising funds

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

7. Charitable activities

2025

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

7. Charitable activities (continued)

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

8. Staff costs and employee benefits

The cost of employing staff was:

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

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

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

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

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

9. Trustees' and key management personnel remuneration and expenses

There are no key management personnel employed by the charity.

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

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

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

10. Taxation

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

11. Tangible fixed assets

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

12. Stock

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

13. Debtors

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

14. Creditors: Amounts falling due within one year

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

15. Funds

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

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

15. Funds (continued)

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

15. **Funds (continued)**

Restricted Funds

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

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

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

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

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

Designated Funds

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

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

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

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

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

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

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

15. **Funds (continued)**

Designated Funds (continued)

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

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

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

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

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

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

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

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

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

2025	* Designated Funds *				* Restricted *		Total
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Fixed assets	4,219	196,737	119,191	-	-	-	320,147
Stock	1,889	3,174	3,132	-	-	-	8,195
Debtors	12,528	2,007	1,562	12,804	-	-	28,901
Cash	130,236	48,976	1,783	129,544	15,792	-	326,331
Current liabilities	(15,019)	(11,641)	(1,221)	(21,098)	-	-	(48,979)
	133,853	239,253	124,447	121,250	15,792	-	634,595

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

16. Analysis of net assets between funds (continued)

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

17 Related party and connected charity transactions

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

NORFOLK GUIDE ASSOCIATION

ARC STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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

NORFOLK GUIDE ASSOCIATION

ARC BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2025

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