



**NORFOLK GUIDE ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS  
FOR YEAR ENDED 31 DECEMBER 2019**

**Charity number 280532**

**NORFOLK GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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# NORFOLK GUIDE ASSOCIATION

## TRUSTEES' ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

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The Trustees present their report and financial statements for the year ended 31 December 2019.

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

#### **Objectives and Activities**

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

Girlguiding, as part of a worldwide movement, is a girl-only organisation, dedicated to creating a better world for girls and young women and enabling them to develop their full potential. We aim to build girls' confidence, give them space to grow and ensure that each one can get involved, no matter what their background or ability.

#### **Public Benefit**

- The Trustees of Girlguiding Norfolk County accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in Norfolk by promoting all aspects of guiding within the county, both within the membership of approximately 7,500 and in the wider community.
- Membership for both girls and adults is voluntary. 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 also holds three Guide Aid funds and a Unit Assistance Fund in order to provide financial assistance to those (both volunteers and young people) who wish to attend guiding events but are unable to fund the full cost themselves.

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

- To work to ensure that commissioner leadership is effective at all levels.
- To support volunteers in carrying out their roles.
- To show commitment to paid staff as they perform their duties.
- To develop the use of the Girlguiding Norfolk County Archive Resource Centre (ARC) as a County resource.
- To recognise and celebrate achievement.
- To manage county resources and processes effectively and efficiently.
- To raise awareness of Girlguiding across the county in order to recruit girls and volunteers.
- To work to enable more girls to have access to a good guiding experience and to stay in Girlguiding.

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#### **Objectives and Activities (continued)**

##### ***Strategies for achieving these objectives.***

In summary:

- Providing trustee training, development and mentorship with good and timely communication across the county.
- Providing volunteers with appropriate skills and support to manage their guiding experience via a range of good quality training opportunities, effective communication and being responsive to questions and queries.
- Working to ensure that volunteers are aware of personal development opportunities available locally, nationally and internationally.
- Regularly reviewing staff resources and ensuring that all staff have regular appraisals and are working to up-to-date objectives.
- Ensuring that Heritage Lottery funding and other grants are used effectively, that the ARC building is well maintained and that the ARC volunteers are developed to ensure continuity of the archive project.
- Promoting the use of Girlguiding's recognition and service awards and hosting an annual Awards event to acknowledge and celebrate individual achievement.
- Making sure that data is managed legally and appropriately and working to ensure that all staff and volunteers are as aware as possible of any new legislation and its implications for them.
- Promoting Girlguiding at outside events, ensuring the county website is kept up to date and developing the use of social media to promote Girlguiding.
- Identifying areas where guiding is needed, exploring flexible and innovative delivery methods.
- Encouraging a consistent approach to Girlguiding across the county using programme training and effective social media.

##### ***Significant activities that have contributed to these objectives***

None of the activities of Girlguiding Norfolk County would have been possible without the continued support and hard work undertaken by our paid members of staff and almost 1,700 volunteers. We value their unpaid time, at a minimum, to be worth almost £1.5m.

##### ***National Lottery Heritage Project***

In 2017 we were awarded external funding totalling over £65,000 by a number of different organisations to help finance our ARC Project, including £60,000 from the Heritage Lottery Fund.

Now at the end of the second year of Heritage Lottery funding, we have made significant progress with cataloguing our collection and delivered heritage sessions to an ever-widening audience.

##### ***Leadership Training and Events***

- Volunteers' trainings continued around the county, with 29 trainings taking place covering First Response, Safe Space and the Guiding programme. A trustee training was also held in June. A County Training Day attracted 195 volunteers to a wide range of training sessions. Trainers from Girlguiding Norfolk County supported trainers from other counties, carrying out training renewal observations for other trainers in the Anglia Region and inviting them to participate in Norfolk based trainings.
- Girls from Norfolk attended an International Opportunities event held to raise awareness.

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FOR THE YEAR ENDED 31 DECEMBER 2019

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#### **Objectives and Activities (continued)**

##### ***Leadership Training and Events (continued)***

- A Norfolk County 'Thank You' event was held to celebrate the achievements of the past year, to present awards and provide the opportunity for volunteers to meet.
- Two commissioner networking events were held for newly appointed and existing commissioners.

##### ***Programme***

- The new national Girlguiding programme was fully implemented for all age groups.
- A Wonder of Words (WoW) Literary Festival for over 400 Rainbows and Brownies took place at the John Innes Centre in Norwich in March, with a similar event in the autumn for Guides and Rangers.
- A very successful STEM (Science, Technology, Engineering and Mathematics) Day for Guides and Rangers was held in October, sponsored by Aviva. This was attended by over 130 girls from across the county.
- Members of the county attended regional and national events including the Big Gig, Starburst and Wellies and Wristbands.
- Members camped at Gressenhall Union Farm at a 1940's camp as part of the Village at War weekend in August, and also participated in the North Norfolk PoppyLine event at Sheringham in the autumn.
- Outdoor weekends took place, including walking, camping and Duke of Edinburgh Award activities. Monthly walks for leaders at venues around the county have continued to be popular.
- Individual units arranged outings to a wide variety of venues including Anglia Region's SuperNova and PGL Caythorpe. Several units participated in carnivals and other events across the county, including Cromer Carnival and the Lord Mayor's Show in Norwich.

##### ***Public Relations***

- Girlguiding was promoted extensively across the county, with representation at events such as the Royal Norfolk Show and Sandringham Flower Show.
- The quarterly Blue Sheet publication was produced and mailed out to over 400 recipients.

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

- Patteson Lodge continued to be almost fully booked throughout the year for both residentials and camps.

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

- The regular team of volunteers has been working to make the collection more accessible. Over 10,000 items are listed on the computerised catalogue.
- A 'Last Night of the Proms' concert was held to raise funds.
- Two interns from the University of East Anglia were employed during the summer, and work experience was offered to 7 young people.
- The ARC opened during Heritage Open Days, to enable the public to see the facilities on offer.

## **NORFOLK GUIDE ASSOCIATION**

### **TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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#### **Achievements and Performance**

##### ***Programme***

- During the year 82 Guides achieved the highest award for their age group, the Baden Powell Challenge. [This award has now been discontinued.]
- Thirteen girls completed the Chief Guide's Challenge and 3 girls completed the Commonwealth Award.
- The new Gold Awards for each age group proved very popular and 170 young members from all sections achieved them during the year.
- Girls and adult volunteers travelled to Romania, Mexico and Switzerland with groups from Girlguiding Anglia Region.
- Two girls were selected to participate in the National Scout and Guide Concert Band and Orchestra.

##### ***Queen's Guide and Duke of Edinburgh Award***

- Three members achieved the highest award as a girl in Girlguiding, the Queen's Guide Award. Currently 13 young women throughout Norfolk are working on the award.
- One member completed her Silver Duke of Edinburgh Award and three finished their Bronze Award. A Bronze training weekend took place at Beetley Scout Hall and an Advanced Training Weekend in Hathersage, Derbyshire. Award groups completed expeditions in the Broads, Essex, Dark Peak in Yorkshire and White Peak.

##### ***Volunteers***

- The Adult Leadership Qualification was completed by 69 new volunteers and the Young Leader qualification by 18 Young Leaders.
- Long Service Awards were received by volunteers, in recognition of their commitment to our young people.
- Several volunteers attended the Scout and Guide National Service of Recognition at Westminster Abbey in November and the County's previous Duke of Edinburgh Award Adviser received a special nomination for her service.
- Outdoor qualifications were achieved by a number of volunteers during the year, including camp, holiday and catering qualifications.

##### ***Patteson Lodge and campsite***

- School holidays and weekends were almost fully booked, mainly by guiding groups but also by various external organisations.
- Schools used the centre during term time providing valuable income to the property.
- The campsite was used by many groups for evenings, weekends or week-long camps.

##### ***The ARC***

- The ARC delivered almost 50 heritage sessions to guiding and non-guiding groups involving approximately 2,150 people.
- Archivists from other counties and countries visited the ARC.
- Thirty three volunteers completed the equivalent of just over 600 days of volunteering.
- Various Heritage displays took place, particularly relating to the activities of Guides during wartime.

## NORFOLK GUIDE ASSOCIATION

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#### FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Financial Review

The financial results for the year are shown on pages 13 to 28 of this report.

The total income received in 2019 was £159,107, compared with £625,280 in 2018. This decrease reflects the 2018 Scout and Guide NORJAM Jamboree.

The main sources of income were:

- £59,039 from booking fees at Patteson Lodge
- £51,272 from membership subscriptions
- £16,070 from county events.

Expenditure in the year totalled £175,982 (£610,759 in 2018). Again, this decrease relates largely to the 2018 Scout and Guide NORJAM Jamboree,

The main areas of expenditure were:

- Operating costs of £47,194 for Girlguiding Norfolk County
- Operating costs of £53,831 for Patteson Lodge.
- Operating costs of £35,786 for the ARC.

There was a deficit for the year of £16,875, compared with a surplus of £14,521 in 2018. The overall deficit for 2019 includes a surplus of £2,269 on the General Fund and £10,173 for Patteson Lodge. However, net expenditure of £20,376 from the Heritage Lottery funding awarded for the ARC in 2017 and £8,941 on other funds resulted in a deficit overall.

Girlguiding Norfolk County set a balanced budget for 2019, and increased the annual subscription per member by £1, 75p of which was required to meet the increases in subscriptions being levied by Girlguiding and Girlguiding Anglia Region, with the remaining 25p going to the county.

There have been no material changes in the policies of the Association since the last annual report.

Since the reporting date two significant events have happened which will impact on the finances and operation of the county:

- The COVID-19 (coronavirus) measures introduced by the Government on 16 March 2020, which resulted in the immediate suspension of all Girlguiding activities for the foreseeable future and the closure of the Girlguiding Norfolk County Office, Patteson Lodge and the ARC.
- A fire at the Eaton Vale Scout and Guide Activity Centre (EVAC) on 31 March 2020, which resulted in severe water damage to the Girlguiding Norfolk County Office.

As membership subscriptions for 2020 have been collected, and the COVID-19 measures set out above are expected to reduce expenditure, the impact this year on the General Fund is expected to be low. However, the loss of booking fees for Patteson Lodge will result in a significant deficit, which will need to be met from the Patteson Lodge reserves. Nevertheless the Trustees consider that Girlguiding Norfolk County will remain in a stable financial position at the end of 2020.

The financial position in 2021 will be monitored closely over the coming months as the implications of the fire at EVAC for both the county and the Centre itself become more apparent.

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#### Financial Review (continued)

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

- Over £3,400 was allocated for expenditure on leadership support, training, uniform grant and Long Service awards, enabling members to keep up to date with legislative changes and the latest thinking in youth work and Girlguiding nationally.
- Contributions of almost £9,000 were made to programme areas and events, allowing the membership to meet at county and division level and participate in a range of fun and adventurous activities both at home and abroad. Support of £650 was offered through Guide Aid to volunteers and girls unable to fund the full cost of the event themselves.
- Over £4,600 was spent on public relations and recruitment.
- Almost £54,000 was spent on paid employees working at the Girlguiding Norfolk County Office, Patteson Lodge and the ARC.

##### *Reserves Policy*

Reserves are needed to bridge the gap between the spending and receiving of income, and to cover unplanned emergency expenditure, for example the repairs in 2019 to the roof at the Eaton Vale Scout and Guide Activity Centre. 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 the operation and staffing of the County Office and to meet other administration, support and training costs, including the purchase of equipment.
- (c) Cover the operation and staffing of the Patteson Lodge Activity Centre and the ARC.
- (d) Be able to meet repairs, improvements and other expenditure as necessary in connection with any of the county's properties and the Eaton Vale Scout and Guide Activity Centre.
- (e) Support major events within the county and meet any deficits arising from them where necessary.
- (f) Implement any requirements arising from regional or national initiatives and keep up to date with changes as necessary.
- (g) Implement any changes required as a result of new legislation.
- (h) Meet any unforeseen contingencies.

The level of general unrestricted free reserves amounted to £111,491 at the year-end (£109,122 in 2018) and this is estimated to reduce slightly in 2020. This will be monitored on a regular basis by the trustees at the meetings of the County Executive Committee.

Should we not be successful in identifying additional sources of funding to support the Heritage Lottery Project for the ARC then up to £6,499 of our reserves will need to be used for that purpose. The final instalment of the Heritage Lottery funding will not be received until all expenditure has been incurred, so in the interim a further £6,000 will have to be supported from the county's reserves on a temporary basis.

The level of reserves the Trustees consider necessary to meet the above amount to around £120,000 in an average year, representing an estimate of 12 months operating costs. Reserves have fallen below this level due to the construction of the ARC, and both the COVID-19 restrictions and the fire at Eaton Vale Scout and Guide Activity Centre will impact on the charity's operations and activities in 2020. The Trustees do not consider that this will jeopardise the financial position of the organisation but the situation will be kept under close review during 2020. It is likely that further reserves will need to be used in 2021 to support both the General Fund and Patteson Lodge.

In addition, reserves which have been designated for other purposes, including Patteson Lodge, Guide Aid/Guide Aid Plus, the ARC and the NORJAM Fund, amounted to £129,830. The shortfall in income at Patteson Lodge will require use of the majority of its cash reserve during the year and any further deficit in 2021 is likely to have to be met from general reserves.

## NORFOLK GUIDE ASSOCIATION

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

##### ***Reserves Policy (continued)***

The balance on the NORJAM Fund will be available to support the general budget, the ARC or Pateson Lodge should it be required. All other earmarked funds will initially be retained for their original purpose, subject to review if that becomes necessary in the longer term.

The funding received for the National Lottery Heritage Fund project, and from the Girlguiding Anglia Region grant for Learning and Development, has been accounted for as a Restricted Fund and Restricted Funds currently total £22,336.

##### ***Principal Funding Sources***

The principal sources of income for the General Fund are subscriptions, donations, legacies, fundraising and payments made by members participating in events organised by the Association as part of its programme of activities.

The principal source of income for Pateson Lodge during the year has been booking fees for groups using the facility which, as noted above, will be much reduced in 2020.

The principal sources of income for the ARC during the year have been fundraising, money received from booking fees and payments made by members participating in events. In 2020 booking fees and fundraising will be significantly reduced.

##### ***Investment Policy***

During 2019 the Trustees have authorised the following fixed interest investment:

- Re-investment of £36,871 in a 1 year Fixed Deposit with United Trust Bank, at a rate of 1.95%, maturing in July 2020

The remaining funds are currently invested in:

- Barclays Saver account
- COIF Charity Funds
- Cambridge and Counties Bank 31 day notice account.
- Fixed deposit with United Trust bank

The position will continue to be monitored during 2020 in the light of the County's changed financial circumstances.

##### **Plans for the Future**

The County's original plans for 2020 have been radically altered by the suspension of all Girlguiding activities in March 2020. All 2020 county events, trainings and residential activities have been cancelled to keep young people and volunteers safe, staff have been furloughed and all county properties have been closed.

The following paragraphs summarise the County's original plans for the year:

- The County was planning to continue to review, monitor and update the Girlguiding Norfolk County Development Plan 2016-2020 during 2020, increasing the membership of Girlguiding Norfolk County, and ensuring a smooth transition between the sections. The Association was aiming to recruit further adult volunteers in the next 12 months, to offer greater opportunities for girls and to develop more flexible ways of offering guiding, for example the development of links with schools and colleges.

## **NORFOLK GUIDE ASSOCIATION**

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**FOR THE YEAR ENDED 31 DECEMBER 2019**

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

- The County increased the subscription by £1 for 2020, 75p of which is required to meet the increase in the subscription being levied by Girlguiding and Girlguiding Anglia Region. This originally enabled a balanced budget to be set again for 2020.

#### **Leadership Training and Events**

- Norfolk based trainers would have continued to deliver training on the Girlguiding programme, as well as mandatory First Response and Safe Space requirements. For 2020 the focus has to be on Safe Space, to ensure that all necessary training has been completed by the end of the year which is the deadline set by Girlguiding, although this is now unlikely to be achieved.
- A Thank You weekend, incorporating the 2020 Annual Review, was planned at Eaton Vale Scout and Guide Activity Centre in June, to coincide with Volunteers' week.

#### **Programme**

- The core activity of providing a weekly programme of activities for girls and young women throughout the county would have continued, with emphasis on flexibility of meeting times and venues to provide more opportunities for the young people and volunteers. Virtual meetings are taking place to continue the girlguiding experience during the suspension of physical meetings.

#### **Special Events**

- Seaside Sparkle 2020, with activities for all Girlguiding Norfolk County members was planned to take place in Great Yarmouth in September
- A 1940's camp will be held at Gressenhall in August.
- Members and volunteers were planning to participate in international travel opportunities organised by Girlguiding Anglia Region.

#### **Patteson Lodge**

- The priority for Patteson Lodge will be to secure new bookings in light of the cancellation by the previous company.

#### **The ARC**

- Work was going to continue to complete the spending of the Heritage Lottery funding and to achieve the remaining outcomes, including craft sessions, a Norfolk Trail, a further 5,000 items catalogued and a guiding history activity to be delivered at the European Jamboree in Poland. The National Lottery Heritage Fund has agreed to review the timescales for the project in the light of the current circumstances and the European Jamboree has been postponed until 2021.
- Activities will begin as a partner in the Norfolk Record Office Community Archives – Skills, Sustainability and Support Project.

## **NORFOLK GUIDE ASSOCIATION**

### **TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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

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

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

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

The County Commissioner is Chairman of the County Executive Committee. She is appointed by the Chief Commissioner of Girlguiding Anglia Region, in consultation with all trustees in the County, members of the County Executive Committee and others as appropriate, usually for a period of five years. Other trustees are appointed by the County Commissioner for a period of three years with the option of extending for another two years.

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

The induction and training of new trustees is carried out in accordance with the provisions of the relevant edition of the Guiding Manual. A Trustee training was held in June 2019 and all new Girlguiding Norfolk County trustees receive the support of a mentor, and receive 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 and Communications
- Growth and Retention
- Strategy and Business Planning
- Volunteer Support

In 2019 the Association's activities were supported by two part-time members of staff employed at the County Guide Office, three part-time members of staff at the Patteson Lodge Activity Centre, two part-time members of staff at the ARC and a part-time Blue Sheet editor. The staff at the ARC completed their contracts during the year and one member of staff at Patteson Lodge retired.

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

The Trustees review the major risks to which the Charity is exposed on an annual 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 light of the current circumstances in 2020.

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

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

# NORFOLK GUIDE ASSOCIATION

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### 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: Eaton Vale  
Church Lane  
Eaton  
Norwich NR4 6NN

Our Advisers:

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

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

**NORFOLK GUIDE ASSOCIATION**

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**Reference and Administrative Details (continued)**

Trustees:	Mrs C Martin	County Commissioner
	Dr J Leeson	Assistant County Commissioner
	Mrs C Smith	Assistant County Commissioner
	Mrs L Watkinson	Assistant County Commissioner
	Mrs C Morrey	County Treasurer
	Mrs L Marquis	Division Commissioner Broadland (from 4 February 2019)
	Mrs L Elliott	Division Commissioner Central Norfolk
	Miss H Webb	Division Commissioner Great Yarmouth
	Mrs L Gill	Division Commissioner King's Lynn
	Mrs P Whittaker	Division Commissioner Lowestoft
	Mrs J Elliott	Division Commissioner North Norfolk
	Mrs C Leigh	Division Commissioner North West Norfolk
	Miss D Brookes	Division Commissioner Norwich
	Mrs N Butler	Division Commissioner South Norfolk (from 1 January 2019)
	Mrs H Pye	Division Commissioner South East Norfolk (from 9 August 2019)
	Mrs I Ranner	Division Commissioner South West Norfolk (to 1 July 2019)
	Mrs V Fonzo	Division Commissioner South West Norfolk (from 1 July 2019)
	Mrs C Pratt	Division Commissioner Wensum

Mrs L Marquis, Mrs H Pye and Mrs V Fonzo have been appointed since January 2019. Mrs I Ranner completed her term of office during the year. All other Trustees held office throughout the year.

Approved by the Trustees on 16 May 2020 and signed on their behalf by

**Mrs C Martin**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORFOLK GUIDE ASSOCIATION  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2019 which are set out on pages 13 to 28.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts 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 accounts do not accord with those records; or
3. the accounts 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 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.

We 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.

M Proctor FCA DChA  
Lovewell Blake LLP  
Chartered Accountants  
Independent examiner  
Norwich

19 May 2020

**NORFOLK GUIDE ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	General Fund £	*Designated Funds* Patteson Lodge £	ARC Funds £	Other Funds £	*Restricted* ARC £	Other Funds £	Total 2019 £	Total 2018 £
<b>Income and Endowments from:</b>									
Donations and legacies	2	52,635	2,326	2,706	500	-	7,164	65,331	66,433
Charitable activities	3	12,974	59,039	2,803	15	-	2,060	76,891	546,475
Other trading activities	4	4,360	2,831	2,741	-	-	10	9,942	7,758
Investments		2,114	204	-	-	-	-	2,318	2,167
Other		<u>3,189</u>	<u>1,436</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,625</u>	<u>2,447</u>
<b>Total income and endowments</b>		<u>75,272</u>	<u>65,836</u>	<u>8,250</u>	<u>515</u>	<u>-</u>	<u>9,234</u>	<u>159,107</u>	<u>625,280</u>
<b>Expenditure on:</b>									
Raising funds	5	4,147	1,832	1,560	-	-	-	7,539	5,441
Charitable activities	6	<u>68,856</u>	<u>53,831</u>	<u>16,478</u>	<u>6,658</u>	<u>20,376</u>	<u>2,244</u>	<u>168,443</u>	<u>605,318</u>
<b>Total expenditure</b>		<u>73,003</u>	<u>55,663</u>	<u>18,038</u>	<u>6,658</u>	<u>20,376</u>	<u>2,244</u>	<u>175,982</u>	<u>610,759</u>
<b>Net income/(expenditure)</b>		2,269	10,173	(9,788)	(6,143)	(20,376)	6,990	(16,875)	14,521
<b>Transfers between funds</b>	16	<u>-</u>	<u>-</u>	<u>1,225</u>	<u>(1,225)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		2,269	10,173	(8,563)	(7,368)	(20,376)	6,990	(16,875)	14,521
<b>Reconciliation of funds</b>									
Total funds brought forward		<u>112,699</u>	<u>246,116</u>	<u>180,226</u>	<u>76,737</u>	<u>33,936</u>	<u>1,786</u>	<u>651,500</u>	<u>636,979</u>
<b>Total funds carried forward</b>		<u>114,968</u>	<u>256,289</u>	<u>171,663</u>	<u>69,369</u>	<u>13,560</u>	<u>8,776</u>	<u>634,625</u>	<u>651,500</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 16 to 28 form an integral part of these financial statements

**NORFOLK GUIDE ASSOCIATION****BALANCE SHEET****AS AT 31 DECEMBER 2019**

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	Notes	£	2019	£	2018	£
<b>Fixed assets</b>						
Tangible assets	10		373,336		386,107	
<b>Current assets</b>						
Stock	11	3,665		3,673		
Debtors	12	26,319		41,442		
Cash at bank		<u>255,612</u>		<u>243,263</u>		
Total current assets		285,596		288,378		
<b>Liabilities</b>						
Creditors: Amounts falling due within one year	13	<u>(21,939)</u>		<u>(19,216)</u>		
<b>Net current assets</b>			<u>263,657</u>		<u>269,162</u>	
<b>Total assets less current liabilities</b>			636,993		655,269	
<b>Creditors:</b> Amounts falling due after more than one year	14		<u>(2,368)</u>		<u>(3,769)</u>	
<b>Net assets</b>			<u>634,625</u>		<u>651,500</u>	
<b>The funds of the charity</b>						
Restricted Funds	16		22,336		35,722	
Unrestricted Funds						
General Fund	16		114,968		112,699	
Designated Funds	16		<u>497,321</u>		<u>503,079</u>	
<b>Total charity funds</b>			<u>634,625</u>		<u>651,500</u>	

These financial statements were approved by the trustees on 16 May 2020 and are signed on their behalf by:

Mrs C Martin

Mrs C Morrey

The notes set out on pages 16 to 28 form an integral part of these financial statements

NORFOLK GUIDE ASSOCIATION

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2019

Notes	*Designated Funds*			Other Funds £	*Restricted Funds*		Total 2019 £	Total 2018 £	
	General Fund £	Patteson Lodge £	ARC Funds £		ARC £	Other Funds £			
<b>Cash flows from operating activities:</b>									
<i>Net cash provided by (used in) operating activities</i>	19	9,409	12,282	886	(15,712)	3,489	3,235	13,589	(69,740)
<b>Cash flows from investing activities:</b>									
Income from interest		2,114	204	-	-	-	-	2,318	2,167
Purchase of tangible fixed assets		-	(2,157)	-	-	-	-	(2,157)	(16,143)
<i>Net cash provided by (used in) Investing activities</i>		2,114	(1,953)	-	-	-	-	161	(13,976)
<b>Cash flows from financing activities:</b>									
Repayment of borrowing		-	(1,401)	-	-	-	-	(1,401)	(1,430)
<b>Change in cash and cash equivalents in the year</b>		11,523	8,928	886	(15,712)	3,489	3,235	12,349	(85,146)
<b>Cash and cash equivalents at the beginning of the year</b>		103,108	55,539	(2,205)	77,373	3,907	5,541	243,263	328,409
<b>Cash and cash equivalents at the end of the year</b>	21	114,631	64,467	(1,319)	61,661	7,396	8,776	255,612	243,263

**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 10 of these financial statements. The nature of the charity's operations and principal activities are 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) 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.

(e) 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

(f) Stock

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

(g) 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.

(h) 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.

(i) 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.

(j) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. The trustees have taken into account the effects of COVID-19 in making this assessment.

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

2. Donations and legacies

2019	General Fund £	*Designated Funds*			*Restricted*		Total 2019 £
		Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Membership subscriptions	<u>51,272</u>	-	-	-	-	-	<u>51,272</u>
Grants, Donations and legacies:							
Grants and donations	363	2,326	2,706	500	-	7,164	13,059
Legacies	<u>1,000</u>	-	-	-	-	-	<u>1,000</u>
	<u>1,363</u>	<u>2,326</u>	<u>2,706</u>	<u>500</u>	-	<u>7,164</u>	<u>14,059</u>
Total donations and legacies	<u>52,635</u>	<u>2,326</u>	<u>2,706</u>	<u>500</u>	-	<u>7,164</u>	<u>65,331</u>

2018	General Fund £	*Designated Funds*			*Restricted*		Total 2018 £
		Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Membership subscriptions	<u>50,122</u>	-	-	-	-	-	<u>50,122</u>
Grants, Donations and legacies:							
Grants and donations	72	661	1,951	-	5,000	7,627	15,311
Legacies	<u>1,000</u>	-	-	-	-	-	<u>1,000</u>
	<u>1,072</u>	<u>661</u>	<u>1,951</u>	-	<u>5,000</u>	<u>7,627</u>	<u>16,311</u>
Total donations and legacies	<u>51,194</u>	<u>661</u>	<u>1,951</u>	-	<u>5,000</u>	<u>7,627</u>	<u>66,433</u>

3. Charitable activities

2019	General Fund £	*Designated Funds*			*Restricted*		Total 2019 £
		Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Booking fees	-	59,039	1,782	-	-	-	60,821
County events	<u>12,974</u>	-	<u>1,021</u>	15	-	<u>2,060</u>	<u>16,070</u>
	<u>12,974</u>	<u>59,039</u>	<u>2,803</u>	<u>15</u>	-	<u>2,060</u>	<u>76,891</u>

2018	General Fund £	*Designated Funds*			*Restricted*		Total 2018 £
		Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Booking fees	-	57,664	2,223	-	-	-	59,887
County events	<u>2,567</u>	-	<u>1,340</u>	<u>480,851</u>	280	<u>1,550</u>	<u>486,588</u>
	<u>2,567</u>	<u>57,664</u>	<u>3,563</u>	<u>480,851</u>	<u>280</u>	<u>1,550</u>	<u>546,475</u>

**NORFOLK GUIDE ASSOCIATION**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**4. Other trading activities**

2019	*Designated Funds*			*Restricted*		Total 2019 £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	
Trading income	4,311	2,831	779	-	-	7,921
Fundraising	49	-	1,962	-	-	2,021
	<u>4,360</u>	<u>2,831</u>	<u>2,741</u>	<u>-</u>	<u>-</u>	<u>9,942</u>

  

2018	*Designated Funds*			*Restricted*		Total 2018 £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	
Trading income	1,670	3,195	503	-	-	5,368
Fundraising	16	-	2,364	-	-	2,390
	<u>1,686</u>	<u>3,195</u>	<u>2,867</u>	<u>-</u>	<u>-</u>	<u>7,758</u>

**5. Costs of raising funds**

2019	*Designated Funds*			*Restricted*		Total 2019 £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	
Membership paid by county	906	-	-	-	-	906
Fundraising costs	151	-	1,079	-	-	1,230
Trading expenses	3,090	1,832	481	-	-	5,403
	<u>4,147</u>	<u>1,832</u>	<u>1,560</u>	<u>-</u>	<u>-</u>	<u>7,539</u>

  

2018	*Designated Funds*			*Restricted*		Total 2018 £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	
Membership paid by county	914	-	-	-	-	914
Fundraising costs	100	-	833	-	-	933
Trading expenses	1,260	1,991	343	-	-	3,594
	<u>2,274</u>	<u>1,991</u>	<u>1,176</u>	<u>-</u>	<u>-</u>	<u>5,441</u>

**NORFOLK GUIDE ASSOCIATION**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**6. Charitable activities**

2019	*Designated Funds*				*Restricted*		Total 2019 £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
County operating costs:							
Adult leadership support	996	-	-	-	-	125	1,121
Uniform grants for leaders	1,397	-	-	-	-	-	1,397
Public relations and recruitment	3,233	-	-	-	-	-	3,233
Meetings and training events	2,331	-	-	600	-	-	2,931
Salaries of office staff	17,090	-	-	-	-	-	17,090
Rent contribution to EVAC	1,000	-	-	-	-	-	1,000
Postage and telephone	2,195	-	-	-	-	-	2,195
Printing and stationery	3,503	-	-	-	-	-	3,503
Commissioners, advisers and trainers' travel	4,371	-	-	-	-	-	4,371
Maintenance and repairs	590	-	-	5,000	-	-	5,590
Equipment hire	884	-	-	-	-	-	884
Insurance	644	-	-	-	-	-	644
Depreciation	100	-	-	-	-	-	100
Website & communications	618	-	-	-	-	-	618
Computer support	246	-	-	-	-	-	246
Purchase of awards	1,391	-	-	-	-	-	1,391
Miscellaneous	880	-	-	-	-	-	880
	<u>41,469</u>	-	-	<u>5,600</u>	-	<u>125</u>	<u>47,194</u>
Patteson Lodge operating costs	-	<u>53,831</u>	-	-	-	-	<u>53,831</u>
ARC operating costs	-	-	<u>15,474</u>	-	<u>20,312</u>	-	<u>35,786</u>
County events	<u>18,126</u>	-	<u>1,004</u>	<u>30</u>	<u>64</u>	<u>2,119</u>	<u>21,343</u>
Support to programme areas and Divisions:							
Grants to Sub-Committees and Divisions	489	-	-	-	-	-	489
Grants to members	3,010	-	-	-	-	-	3,010
Hall Rent fund	-	-	-	378	-	-	378
Guide Aid	-	-	-	650	-	-	650
Unit Assistance Fund	-	-	-	-	-	-	-
	<u>3,499</u>	-	-	<u>1,028</u>	-	-	<u>4,527</u>
Governance costs:							
Independent review	2,340	-	-	-	-	-	2,340
Annual Review	2,242	-	-	-	-	-	2,242
Trustee meetings	1,180	-	-	-	-	-	1,180
	<u>5,762</u>	-	-	-	-	-	<u>5,762</u>
Total charitable activities	<u>68,856</u>	<u>53,831</u>	<u>16,478</u>	<u>6,658</u>	<u>20,376</u>	<u>2,244</u>	<u>168,443</u>

**NORFOLK GUIDE ASSOCIATION**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**6. Charitable activities (continued)**

2018	*Designated Funds*			*Restricted*		Total 2018 £	
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £		Other Funds £
County operating costs:							
Adult leadership support	696	-	-	-	-	-	696
Uniform grants for leaders	1,191	-	-	-	-	-	1,191
Public relations and recruitment	1,723	-	-	-	-	500	2,223
Meetings and training events	2,488	-	-	-	-	3,579	6,067
Salaries of office staff	17,382	-	-	-	-	-	17,382
Patteson Lodge	2,705	-	-	-	-	-	2,705
Postage and telephone	2,095	-	-	-	-	-	2,095
Printing and stationery	3,738	-	-	-	-	-	3,738
Commissioners, advisers and trainers' travel	3,849	-	-	-	-	-	3,849
Maintenance and repairs	324	-	-	-	-	-	324
Equipment hire	872	-	-	-	-	-	872
Insurance	180	-	-	-	-	-	180
Depreciation	201	-	-	-	-	-	201
Website & communications	174	-	-	-	-	-	174
Purchase of awards	3,880	-	-	-	-	-	3,880
Miscellaneous	1,525	-	-	-	-	20	1,545
	<u>43,023</u>	-	-	-	-	<u>4,099</u>	<u>47,122</u>
Patteson Lodge operating costs	-	<u>58,314</u>	-	-	-	-	<u>58,314</u>
ARC operating costs	-	-	<u>15,616</u>	-	<u>19,465</u>	-	<u>35,081</u>
County events	<u>3,980</u>	-	<u>1,009</u>	<u>444,863</u>	<u>1,856</u>	<u>1,727</u>	<u>453,435</u>
Support to programme areas and Divisions:							
Grants to Sub-Committees and Divisions	840	-	-	-	-	3,548	4,388
Grants to members	1,440	-	-	-	-	-	1,440
Hall Rent fund	-	-	-	315	-	-	315
Guide Aid	-	-	-	598	-	-	598
Unit Assistance Fund	-	-	-	39	-	-	39
	<u>2,280</u>	-	-	<u>952</u>	-	<u>3,548</u>	<u>6,780</u>
Governance costs:							
Independent review	1,932	-	-	420	-	-	2,352
Annual Review	1,204	-	-	-	-	-	1,204
Trustee meetings	1,030	-	-	-	-	-	1,030
	<u>4,166</u>	-	-	<u>420</u>	-	-	<u>4,586</u>
Total charitable activities	<u>53,449</u>	<u>58,314</u>	<u>16,625</u>	<u>446,235</u>	<u>21,321</u>	<u>9,374</u>	<u>605,318</u>

**NORFOLK GUIDE ASSOCIATION**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**7. Staff costs and employee benefits**

The cost of employing staff was:

	*Designated Funds*			Restricted Funds	2019	2018
	General Fund	Patteson Lodge	ARC			
	£	£	£	£	£	£
Wages and salaries:						
Salaries of office staff	16,248	-	-	-	16,248	14,052
Patteson Lodge salaries	-	24,253	-	-	24,253	25,942
ARC - salaries	-	-	1,735	8,320	10,055	10,915
Social security costs	256	681	21	363	1,321	1,478
Employer's pension costs	<u>586</u>	<u>1,500</u>	<u>8</u>	<u>111</u>	<u>2,205</u>	<u>5,221</u>
	<u>17,090</u>	<u>26,434</u>	<u>1,764</u>	<u>8,794</u>	<u>54,082</u>	<u>57,608</u>

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

The average number of full time equivalent employees during the year was:

	2019	2018
Administration – County Office	1	1
Administration/Housekeeper/Handyman – Patteson Lodge	1	1
Preservation & Collections/Learning & Outreach Officer/Cleaner – ARC	<u>1</u>	-
	<u>3</u>	<u>2</u>

**8. 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 £2,755 (2018 - £2,679) were reimbursed to sixteen trustees (2018 – twelve) during the year. The reimbursement of trustees' expenses was as follows:

	2019	2018
	£	£
Travelling expenses	2,733	2,650
Postage	22	29
	<u>2,755</u>	<u>2,679</u>

**NORFOLK GUIDE ASSOCIATION**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**9. Taxation**

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

**10. Tangible fixed assets**

	Equipment £	Freehold property £	Standard £	Total £
<b>Cost</b>				
At 1 January 2019	107,822	365,832	3,477	477,131
Additions	2,156	-	-	2,156
Disposals	(3,547)	-	-	(3,547)
At 31 December 2019	<u>106,431</u>	<u>365,832</u>	<u>3,477</u>	<u>475,740</u>
<b>Depreciation</b>				
At 1 January 2019	71,360	19,664	-	91,024
Charge for year	7,039	7,888	-	14,927
Disposals	(3,547)	-	-	(3,547)
At 31 December 2019	<u>74,852</u>	<u>27,552</u>	<u>-</u>	<u>102,404</u>
<b>Net book value</b>				
At 31 December 2019	<u>31,579</u>	<u>338,280</u>	<u>3,477</u>	<u>373,336</u>
At 31 December 2018	<u>36,462</u>	<u>346,168</u>	<u>3,477</u>	<u>386,107</u>

**11. Stock**

	2019 £	2018 £
Goods for resale	<u>3,665</u>	<u>3,673</u>

**12. Debtors**

	2019 £	2018 £
Other debtors	22,033	38,684
Prepayments	<u>4,286</u>	<u>2,758</u>
	<u>26,319</u>	<u>41,442</u>

# NORFOLK GUIDE ASSOCIATION

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2019

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

	<b>2019</b>	2018
	£	£
Accruals and deferred income	2,057	8,762
Concessionary loan: from Broadland District Council	1,301	1,301
Other creditors	<u>18,581</u>	<u>9,153</u>
	<u>21,939</u>	<u>19,216</u>

An interest free loan over 10 years has been received from Broadland District Council under the Community Renewables Project for the installation of a PV solar panel array. The loan is secured by way of a legal charge on the assets of Patteson Lodge.

Deferred income

	<b>2019</b>	2018
	£	£
At 1 January 2019	350	114,791
Amount released during the year	(350)	(114,791)
Amount deferred in year	-	350
At 31 December 2019	<u>-</u>	<u>350</u>

Deferred income comprises of receipts in advance in respect of future events.

14. **Creditors:** Amounts falling due after more than one year

	<b>2019</b>	2018
	£	£
Concessionary loan: from Broadland District Council	<u>2,368</u>	<u>3,769</u>
	<u>2,368</u>	<u>3,769</u>

An interest free loan over 10 years has been received from Broadland District Council under the Community Renewables Project for the installation of a PV solar panel array. The loan is secured by way of a legal charge on the assets of Patteson Lodge.

15. **Operating leases**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2019</b>	2018
	£	£
Not later than one year	715	715
Later than one and not later than five years	<u>953</u>	<u>1,668</u>
	<u>1,668</u>	<u>2,383</u>

The operating lease relates to a printer that is hired by the Association.

NORFOLK GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

16. Funds

2019	Balance 1 Jan 2019 £	Income £	Expenditure £	Transfers £	Balance 31 Dec 2019 £
<i>Restricted Funds</i>					
Heritage Jigsaw Project	1,786	2,070	(2,119)	-	1,737
Learning & Development Fund	-	7,164	(125)	-	7,039
ARC – Heritage Lottery	<u>33,936</u>	-	<u>(20,376)</u>	-	<u>13,560</u>
	<u>35,722</u>	<u>9,234</u>	<u>(22,620)</u>	-	<u>22,336</u>
<i>Designated Funds</i>					
Patteson Lodge	246,116	65,836	(55,663)	-	256,289
NORJAM Fund	63,464	15	(5,630)	(1,225)	56,624
Guide Aid/Hall Rent Fund	12,072	500	(1,028)	-	11,544
Unit Assistance Fund	961	-	-	-	961
Elaine Clark-Taylor Training Fund	240	-	-	-	240
ARC Fund	180,226	7,558	(17,311)	290	170,763
ARC - Interns Fund	-	<u>692</u>	<u>(727)</u>	<u>935</u>	<u>900</u>
	<u>503,079</u>	<u>74,601</u>	<u>(80,359)</u>	-	<u>497,321</u>
General Fund	<u>112,699</u>	<u>75,272</u>	<u>(73,003)</u>	-	<u>114,968</u>
	<u>651,500</u>	<u>159,107</u>	<u>(175,982)</u>	-	<u>634,625</u>
2018	Balance 1 Jan 2018 £	Income £	Expenditure £	Transfers £	Balance 31 Dec 2018 £
<i>Restricted Funds</i>					
Heritage Jigsaw Project	1,973	1,560	(1,747)	-	1,786
Growth & Retention Fund	-	500	(500)	-	-
New Programme Grant	-	7,127	(7,127)	-	-
ARC – Heritage Lottery Project	63,420	280	(14,337)	(15,427)	33,936
ARC – SHARE Museums East	1,000	-	(1,000)	-	-
ARC – Norfolk Community Foundation	984	-	(984)	-	-
ARC – Anglia Property Fund	-	<u>5,000</u>	<u>(5,000)</u>	-	-
	<u>67,377</u>	<u>14,467</u>	<u>(30,695)</u>	<u>(15,427)</u>	<u>35,722</u>

**NORFOLK GUIDE ASSOCIATION**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**16. Funds (continued)**

	<b>Balance 1 Jan 2018 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance 31 Dec 2018 £</b>
<i>Designated Funds</i>					
Patteson Lodge	243,288	63,133	(60,305)	-	246,116
NORJAM Fund	27,897	480,851	(445,284)	-	63,464
Guide Aid/Hall Rent Fund	12,984	-	(912)	-	12,072
Unit Assistance Fund	1,000	-	(39)	-	961
Elaine Clark-Taylor Training Fund	240	-	-	-	240
ARC Fund	173,477	8,381	(17,059)	15,427	180,226
ARC - Interns Fund	<u>742</u>	<u>-</u>	<u>(742)</u>	<u>-</u>	<u>-</u>
	<u>459,628</u>	<u>552,365</u>	<u>(524,341)</u>	<u>15,427</u>	<u>503,079</u>
General Fund	<u>109,974</u>	<u>58,448</u>	<u>(55,723)</u>	<u>-</u>	<u>112,699</u>
	<u>636,979</u>	<u>625,280</u>	<u>(610,759)</u>	<u>-</u>	<u>651,500</u>

The Girlguiding Norfolk Heritage Jigsaw project, which explored the history of Girlguiding in Norfolk, and how it has evolved in the county since 1910, was completed in August 2009. The funding from the Heritage Lottery Fund has been received in full and the balance of funds is being used for heritage camps at Gressenhall.

The Learning and Development Fund relates to grant awarded by Girlguiding Anglia to enable the county to increase its capacity to support learning and development opportunities. The grant must be spent by August 2020.

The Growth and Retention fund was awarded by Girlguiding Anglia towards PR and recruitment costs.

The New Programme Grant was awarded by Girlguiding Anglia to assist with the financial impact as a result of the implementation of a new programme.

The ARC Heritage Lottery Project includes funding agreed for the ARC by the Heritage Lottery Fund (£60,000), the Geoffrey Watling Charity (£3,000) and Worstead Festival (£420). The project is enabling items to be stored, catalogued, recorded and preserved to museum standards and outreach resources to be prepared and used.

The ARC SHARE Museums East funding was provided for the production and distribution of publicity materials to encourage the use of the ARC. These funds were fully spent in 2018.

The Girlguiding Anglia Property Fund grant was received to assist with the purchase and installation of purpose-built racking for the ARC, to enable items to be stored in an efficient way. These funds were fully spent in 2018.

The Norfolk Community Foundation allocated funds from the Norwich Heritage Fund to enable Museums in a Box to be created, to publicise the facilities the ARC has to offer in the Norwich area and to encourage participation in the activities available. These funds were fully spent in 2018.

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

**NORFOLK GUIDE ASSOCIATION**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**16. Funds (continued)**

The NORJAM fund relates to funds raised via NORJAM events, which were organised as part of a joint venture with the Norfolk County Scout Council. Girlguiding Norfolk received 50% of any surplus from these events, to be used as the charity considered appropriate. The income received in 2018 related to the distribution from NORJAM 2018.

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

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

The Unit Assistance Fund exists to assist units experiencing difficulties with paying the membership subscription.

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 ARC designated fund represents the Archive Resource Centre (ARC) property and retained funds to meet future operating costs.

The Interns Fund is being used to support the employment of interns at the ARC.

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

2019	General Fund £	* Designated Funds *			* Restricted *		Total £
		Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £	
Fixed assets	3,477	197,968	171,891	-	-	-	373,336
Stock	2,479	624	562	-	-	-	3,665
Debtors	9,223	1,984	565	8,308	6,239	-	26,319
Current assets	114,631	64,467	(1,319)	61,661	7,396	8,776	255,612
Current liabilities	(14,842)	(6,386)	(36)	(600)	(75)	-	(21,939)
Long-term liabilities	-	(2,368)	-	-	-	-	(2,368)
	<u>114,968</u>	<u>256,289</u>	<u>171,663</u>	<u>69,369</u>	<u>13,560</u>	<u>8,776</u>	<u>634,625</u>
<b>2018</b>							
	General Fund £	* Patteson Lodge £	* Designated Funds ARC £	* Other Funds £	* Restricted ARC £	* Other Funds £	Total £
Fixed assets	3,577	201,175	181,355	-	-	-	386,107
Stock	2,547	506	620	-	-	-	3,673
Debtors	8,379	1,871	1,082	-	30,110	-	41,442
Current Assets	103,110	55,539	(2,206)	77,373	3,906	5,541	243,263
Current liabilities	(4,914)	(9,206)	(625)	(636)	(80)	(3,755)	(19,216)
Long-term liabilities	-	(3,769)	-	-	-	-	(3,769)
	<u>112,699</u>	<u>246,116</u>	<u>180,226</u>	<u>76,737</u>	<u>33,936</u>	<u>1,786</u>	<u>651,500</u>

**NORFOLK GUIDE ASSOCIATION**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**18. Related party and connected charity transactions**

Eaton Vale Scout and Guide Activity Centre (EVAC) is a joint venture between the Norfolk Guide Association and the Norfolk Scout Association. During the year, payments totalling £6,000 were made by the charity (2018 £500).

During the year there have been no other related party transactions (2018 - £Nil).

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

	* Designated Funds *				*Restricted Funds*		2019 £	2018 £
	General Fund £	Patteson Lodge £	ARC £	Other Funds £	ARC £	Other Funds £		
<b>Net movement in funds</b>	2,269	10,173	(8,563)	(7,368)	(20,376)	6,990	(16,875)	14,521
<b>Adjustments for:</b>								
Depreciation charges	100	5,363	9,464	-	-	-	14,927	14,257
Income from interest	(2,114)	(204)	-	-	-	-	(2,318)	(2,167)
Decrease/(increase) in stocks	68	(118)	58	-	-	-	8	(530)
(Increase)/decrease in debtors	(844)	(112)	517	(8,308)	23,870	-	15,123	43,135
(Decrease)/increase in creditors	<u>9,930</u>	<u>(2,820)</u>	<u>(590)</u>	<u>(36)</u>	<u>(5)</u>	<u>(3,755)</u>	<u>2,724</u>	<u>(138,956)</u>
<b>Net cash used in Operating activities</b>	<u>9,409</u>	<u>12,282</u>	<u>886</u>	<u>(15,712)</u>	<u>3,489</u>	<u>3,235</u>	<u>13,589</u>	<u>(69,740)</u>

**20. Reconciliation of net debt**

	At 1 January 2019 £	Cash flows £	Other Charges £	At 31 December 2019 £
Cash at bank and in hand	243,263	12,349	-	255,612
Creditors: amounts falling due after more than one year	<u>(3,769)</u>	<u>-</u>	<u>1,401</u>	<u>(2,368)</u>
	<u>239,494</u>	<u>12,349</u>	<u>1,401</u>	<u>253,244</u>

**21. Analysis of cash and cash equivalents**

	2019 £	2018 £
Cash in hand	<u>255,612</u>	<u>243,263</u>
<b>Total cash and cash equivalents</b>	<u>255,612</u>	<u>243,263</u>

**NORFOLK GUIDE ASSOCIATION**  
**ARC STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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	ARC Designated £	ARC Restricted £	Total 2019 £
<b>Income and Endowments from:</b>			
Donations and legacies	2,706	-	2,706
Charitable activities	2,803	-	2,803
Other trading activities	<u>2,741</u>	<u>-</u>	<u>2,741</u>
<b>Total income and endowments</b>	<u>8,250</u>	<u>-</u>	<u>8,250</u>
<b>Expenditure on:</b>			
Raising funds	1,560	-	1,560
Charitable activities	<u>16,478</u>	<u>20,376</u>	<u>36,854</u>
<b>Total expenditure</b>	<u>18,038</u>	<u>20,376</u>	<u>38,414</u>
<b>Net income/(expenditure)</b>	(9,788)	(20,376)	(30,164)
<b>Transfers between funds</b>	<u>1,225</u>	<u>-</u>	<u>1,225</u>
<b>Net movement in funds</b>	(8,563)	(20,376)	(28,939)
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>180,226</u>	<u>33,936</u>	<u>214,162</u>
<b>Total funds carried forward</b>	<u>171,663</u>	<u>13,560</u>	<u>185,223</u>

**NORFOLK GUIDE ASSOCIATION****ARC BALANCE SHEET****FOR THE YEAR ENDED 31 DECEMBER 2019**

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	ARC Designated £	ARC Restricted £	Total 2019 £
<b>Fixed assets</b>			
Tangible assets	171,891	-	171,891
<b>Current assets</b>			
Stock	562	-	562
Debtors	565	6,239	6,804
Cash at bank	<u>(1,319)</u>	<u>7,396</u>	<u>6,077</u>
Total current assets	(192)	13,635	13,443
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	<u>(36)</u>	<u>(75)</u>	<u>(111)</u>
<b>Net current assets</b>	<u>(228)</u>	<u>13,560</u>	<u>13,332</u>
<b>Net assets</b>	<u>171,663</u>	<u>13,560</u>	<u>185,223</u>

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