

YORK JOINT SCOUT TRUST

**Statement of Financial Activities summary for the year ended 31 March 2020**

	This Year General Funds	This Year Restricted Funds	This Year Total	Previous Year Total
	£	£	£	£
TOTAL INCOMING RESOURCES (page A4)	40,992.08	0.00	40,992.08	63,161.95
TOTAL RESOURCES EXPENDED (page A5)	<u>(43,833.31)</u>	<u>(10,595.36)</u>	<u>(54,428.67)</u>	<u>(77,897.76)</u>
TRANSFER	(2,841.23)	(10,595.36)	(13,436.59)	(14,735.81)
NET INCOMING (OUTGOING) RESOURCES	<u>(2,841.23)</u>	<u>(10,595.36)</u>	<u>(13,436.59)</u>	<u>(14,735.81)</u>
FUND BALANCES BROUGHT FORWARD	63,915.87	84,264.81	148,180.68	162,916.49
FUND BALANCES CARRIED FORWARD	<u>£61,074.64</u>	<u>£73,669.45</u>	<u>£134,744.09</u>	<u>£148,180.68</u>

YORK JOINT SCOUT TRUST

**Statement of Financial Activities for the year ended 31 March 2020**

	Notes	This Year General Funds £	This Year Restricted Funds £	This Year Total £	Previous Year Total £
<b>INCOMING RESOURCES</b>					
Membership subscriptions		0.00		0.00	1766.67
<b>INVESTMENT INCOME</b>					
Bank interest		6.35	0.00	6.35	1.66
COIF Charities Deposit Account		182.57	0.00	182.57	137.70
		<u>188.92</u>	<u>0.00</u>	<u>188.92</u>	<u>139.36</u>
<b>DONATIONS</b>					
		2,000.00	0.00	2,000.00	8,158.58
Gift Aid Tax Recoverable		0.00	0.00	0.00	1,493.16
		<u>2,000.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>9,651.74</u>
<b>CENTRE INCOME</b>					
Centre Fees		15,900.00	0.00	15,900.00	19,145.00
Site Fees		9,178.00		9,178.00	7,876.80
Shop Income		551.76		551.76	506.00
Telephone income		0.00		0.00	0.20
		<u>25,629.76</u>	<u>0.00</u>	<u>25,629.76</u>	<u>27,528.00</u>
<b>FUND RAISING</b>					
		0.00	0.00	0.00	0.00
Gang Show		16.00	0.00	16.00	10,704.67
		<u>16.00</u>	<u>0.00</u>	<u>16.00</u>	<u>10,704.67</u>
<b>OTHER INCOMING RESOURCES</b>					
Camps and Events		878.00		878.00	1,716.56
District Contributions		7,538.00	0.00	7,538.00	6,475.00
Miscellaneous		822.80		822.80	403.25
Sale of badges/clothing		2,168.60	0.00	2,168.60	1,610.50
Activity Income		1,750.00	0.00	1,750.00	3,166.20
		<u>13,157.40</u>	<u>0.00</u>	<u>13,157.40</u>	<u>13,371.51</u>
<b>TOTAL INCOMING RESOURCES</b>		<u><b>£40,992.08</b></u>	<u><b>£0.00</b></u>	<u><b>£40,992.08</b></u>	<u><b>£63,161.95</b></u>

**Statement of Financial Activities for the year ended 31 March 2020**

	Notes	This Year General Funds £	This Year Restricted Funds £	This Year Total £	Previous Year Total £
<b>RESOURCES EXPENDED</b>					
MEMBERSHIP SUBSCRIPTIONS		0.00		0.00	0.00
<b>RECURRENT COSTS</b>					
Cleaning		4,088.00		4,088.00	1,560.00
Consumables		50.77		50.77	298.67
Security Alarm		1,137.03		1,137.03	1,368.94
Rent		466.67		466.67	466.67
Rates and Refuse		979.59		979.59	1,107.34
Light,Heat and Sewerage		8,291.64		8,291.64	7,905.37
Insurance		3,750.72	0.00	3,750.72	3,582.24
Shop Purchases		198.82	0.00	198.82	241.51
Telephone		690.54		690.54	523.93
		<u>19,653.78</u>	<u>0.00</u>	<u>19,653.78</u>	<u>17,054.67</u>
<b>ACTIVITIES</b>					
Camps and Events		1,064.98	0.00	1,064.98	1,683.00
Gang Show		17.17		17.17	11,692.94
Ceremonials		2,325.40		2,325.40	2,771.62
		<u>3,407.55</u>	<u>0.00</u>	<u>3,407.55</u>	<u>16,147.56</u>
<b>REPAIRS AND RENEWALS</b>					
Centre		2,347.49	0.00	2,347.49	14,987.49
Site		8,960.77	0.00	8,960.77	10,647.10
		<u>11,308.26</u>	<u>0.00</u>	<u>11,308.26</u>	<u>25,634.59</u>
<b>FUND RAISING</b>		0.00	0.00	0.00	0.00
<b>ADMINISTRATION EXPENSES</b>		4,539.65	0.00	4,539.65	3,099.72
<b>ACTIVITY EXPENDITURE</b>		1,333.61	0.00	1,333.61	1,219.24
<b>GRANTS</b>		0.00		0.00	0.00
<b>EQUIPMENT</b>		0.00	0.00	0.00	164.40
<b>BADGE PURCHASES</b>		1,839.73		1,839.73	1,436.85
<b>OTHER EXPENDITURE</b>		12.00		12.00	806.64
<b>DEPRECIATION</b>		1,738.73	10,595.36	12,334.09	12,334.09
<b>TOTAL RESOURCES EXPENDED</b>		<u>£43,833.31</u>	<u>£10,595.36</u>	<u>£54,428.67</u>	<u>£77,897.76</u>

YORK JOINT SCOUT TRUST

**Statement of Financial Activities for the year ended 31 March 2020**

	Notes	This Year £	This Year £	Previous Year £
<b>FIXED ASSETS</b>				
Tangible assets	2		95,564.11	107,898.20
<b>CURRENT ASSETS</b>				
Stocks		1,226.40		1,254.96
Debtors and Prepayments	3	1,512.99		8,558.30
COIF Charities Deposit Account		26,300.46		26,140.24
Cash at bank and in hand	4	19,790.29		13,884.67
		<u>48,830.14</u>		<u>49,838.17</u>
less: CURRENT LIABILITIES				
Amounts due within one year	5	<u>9,650.16</u>		<u>9,555.69</u>
<b>NET CURRENT ASSETS</b>			<b>39,179.98</b>	<b>40,282.48</b>
Amounts due in more than one year			0.00	0.00
<b>NET ASSETS</b>			<u><b>£134,744.09</b></u>	<u><b>£148,180.68</b></u>
Represented by:-				
<b>FUNDS</b>				
General Funds			61,074.64	63,915.87
Restricted Funds			73,669.45	84,264.81
			<u><b>£134,744.09</b></u>	<u><b>£148,180.68</b></u>

Approved by the Trustees on xx June 2020 and signed on their behalf by

Chairperson

The notes on pages 5 to 6 form part of these accounts

## YORK JOINT SCOUT TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

#### 1 ACCOUNTING POLICIES

a) Basis of accounting

These accounts are prepared under the historical cost convention (modified to include the revaluation of investments) in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting by Charities.

b) Provision for depreciation of fixed assets of the activities centre is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life.

The depreciation rates currently in use are: Original Buildings 2.5%, Centre Refurbishment 4%  
Plant and Equipment 20% straight line.

c) Stocks are valued at the lower of cost and net realisable value.

d) The accounts include the income and expenditure of the City of York Scout Fellowship and two thirds of the figures for the York Scout and Guide Gang Show.

#### 2. TANGIBLE ASSETS

	Land & Buildings	Equipment	Total
COST Brought forward	305,112.46	17,117.61	322,230.07
Additions			0.00
Disposals		0.00	0.00
Carried forward	<u>305,112.46</u>	<u>17,117.61</u>	<u>322,230.07</u>
DEPRECIATION Brought forward	199,934.26	14,397.61	214,331.87
Charge for the Year	11,654.09	680.00	12,334.09
Eliminated on disposals		0.00	0.00
Carried forward	<u>211,588.35</u>	<u>15,077.61</u>	<u>226,665.96</u>
NET BOOK VALUE			
Carried forward	<u>93,524.11</u>	<u>2,040.00</u>	<u>95,564.11</u>
Brought forward	<u>105,178.20</u>	<u>2,720.00</u>	<u>107,898.20</u>

#### 3. DEBTORS

	This year	Previous Year
Debtors	561.75	4,690.20
Prepayments	951.24	783.60
Income Tax to recover	0.00	3,084.50
	<u>1,512.99</u>	<u>8,558.30</u>

#### 4. CASH AT BANK AND IN HAND

Bank Current Accounts	17,902.41	11,850.10
Bank Deposit Accounts	1,666.66	1,833.34
Cash in Hand	<u>221.22</u>	<u>201.23</u>
	<u>19,790.29</u>	<u>13,884.67</u>

#### 5. LIABILITIES

Trade Creditors	4,653.36	2,107.89
Refundable deposits	1,600.00	1,800.00
Fees in Advance	<u>3,396.80</u>	<u>5,647.80</u>
	<u>9,650.16</u>	<u>9,555.69</u>

#### 6. TRUSTEES EXPENSES

No. of Trustees reimbursed	0	1
Travel expenses	0.00	116.00

**8. ANALYSIS OF INCOME AND EXPENDITURE**

<b>General</b>	<b>Snowball</b>	<b>Trust</b>	<b>York Active Support</b>	<b>Gang Show</b>	<b>Total</b>
Income	34,858.67	5,184.21	926.85	22.35	40,992.08
Expenditure	38,031.06	4,753.12	949.30	99.83	43,833.31
Surplus/(Deficit)	<u>(3,172.39)</u>	<u>431.09</u>	<u>(22.45)</u>	<u>(77.48)</u>	<u>(2,841.23)</u>
<b>Restricted</b>					
Income	0.00	0.00			0.00
Expenditure	10,595.36	0.00			10,595.36
Surplus/(Deficit)	<u>(10,595.36)</u>	<u>0.00</u>			<u>(10,595.36)</u>

**9. ANALYSIS OF ASSETS AND LIABILITIES**

	<b>Snowball</b>	<b>Trust</b>	<b>York Active Support</b>	<b>Gang Show</b>	<b>Total</b>
Tangible assets	95,564.11				95,564.11
Stocks	368.58	674.49	50.00	133.33	1,226.40
Debtors etc	985.99	500.00	(73.00)	100.00	1,512.99
COIF Deposit	23,736.65	2,563.81			26,300.46
Cash at bank etc	15,995.59	833.30	1,114.73	1,846.67	19,790.29
Current Liabilities	(9,623.16)	0.00	(27.00)	0.00	(9,650.16)
Long Term Liability		0.00			0.00
NET ASSETS	<u>127,027.76</u>	<u>4,571.60</u>	<u>1,064.73</u>	<u>2,080.00</u>	<u>134,744.09</u>

**10. ANALYSIS OF FUNDS**

General	53,358.31	4,571.60	1,064.73	2,080.00	61,074.64
Restricted	<u>73,669.45</u>	<u>0.00</u>			<u>73,669.45</u>
	<u>127,027.76</u>	<u>4,571.60</u>	<u>1,064.73</u>	<u>2,080.00</u>	<u>134,744.09</u>

Included in the General Reserves of the Trust are Designated Funds for experiencing scouting overseas £4,306.67