

YORK JOINT SCOUT TRUST

**Statement of Financial Activities summary for the year ended 31 March 2021**

	This Year General Funds	This Year Restricted Funds	This Year Total	Previous Year Total
	£	£	£	£
TOTAL INCOMING RESOURCES (page A4)	76,608.66	0.00	76,608.66	40,992.08
TOTAL RESOURCES EXPENDED (page A5)	<u>(31,095.58)</u>	<u>(10,595.36)</u>	<u>(41,690.94)</u>	<u>(54,428.67)</u>
	45,513.08	(10,595.36)	34,917.72	(13,436.59)
TRANSFER				
NET INCOMING (OUTGOING) RESOURCES	45,513.08	(10,595.36)	34,917.72	(13,436.59)
FUND BALANCES BROUGHT FORWARD	61,074.64	73,669.45	134,744.09	148,180.68
FUND BALANCES CARRIED FORWARD	<u>£106,587.72</u>	<u>£63,074.09</u>	<u>£169,661.81</u>	<u>£134,744.09</u>

**Statement of Financial Activities for the year ended 31 March 2021**

	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	0.00
<b>INVESTMENT INCOME</b>					
Bank interest		10.83	0.00	10.83	6.35
COIF Charities Deposit Account		24.27	0.00	24.27	182.57
		<u>35.10</u>	<u>0.00</u>	<u>35.10</u>	<u>188.92</u>
<b>DONATIONS</b>					
		64,609.36	0.00	64,609.36	2,000.00
Gift Aid Tax Recoverable		956.25	0.00	956.25	0.00
		<u>65,565.61</u>	<u>0.00</u>	<u>65,565.61</u>	<u>2,000.00</u>
<b>CENTRE INCOME</b>					
Centre Fees		0.00	0.00	0.00	15,900.00
Site Fees		260.00		260.00	9,178.00
Shop Income		0.00		0.00	551.76
Telephone income		0.00		0.00	0.00
		<u>260.00</u>	<u>0.00</u>	<u>260.00</u>	<u>25,629.76</u>
<b>FUND RAISING</b>					
		0.00	0.00	0.00	0.00
Gang Show		0.00	0.00	0.00	16.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16.00</u>
<b>OTHER INCOMING RESOURCES</b>					
Camps and Events		0.00		0.00	878.00
District Contributions		7,164.00	0.00	7,164.00	7,538.00
Miscellaneous		377.45		377.45	822.80
Gain on Sale of Fixed Assets		3,000.00		3,000.00	0.00
Sale of badges/clothing		206.50	0.00	206.50	2,168.60
Activity Income		0.00	0.00	0.00	1,750.00
		<u>10,747.95</u>	<u>0.00</u>	<u>10,747.95</u>	<u>13,157.40</u>
<b>TOTAL INCOMING RESOURCES</b>		<u><b>£76,608.66</b></u>	<u><b>£0.00</b></u>	<u><b>£76,608.66</b></u>	<u><b>£40,992.08</b></u>

**Statement of Financial Activities for the year ended 31 March 2021**

	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		0.00		0.00	4,088.00
Consumables		0.00		0.00	50.77
Security Alarm		1,933.17		1,933.17	1,137.03
Rent		(333.33)		(333.33)	466.67
Rates and Refuse		46.58		46.58	979.59
Light,Heat and Sewerage		5,210.37		5,210.37	8,291.64
Insurance		4,086.01	0.00	4,086.01	3,750.72
Shop Purchases		0.00	0.00	0.00	198.82
Telephone		551.21		551.21	690.54
		<u>11,494.01</u>	<u>0.00</u>	<u>11,494.01</u>	<u>19,653.78</u>
<b>ACTIVITIES</b>					
Camps and Events		0.00	0.00	0.00	1,064.98
Gang Show		0.00		0.00	17.17
Ceremonials		102.00		102.00	2,325.40
		<u>102.00</u>	<u>0.00</u>	<u>102.00</u>	<u>3,407.55</u>
<b>REPAIRS AND RENEWALS</b>					
Centre		1,364.28	0.00	1,364.28	2,347.49
Site		7,359.68	0.00	7,359.68	8,960.77
		<u>8,723.96</u>	<u>0.00</u>	<u>8,723.96</u>	<u>11,308.26</u>
FUND RAISING		0.00	0.00	0.00	0.00
ADMINISTRATION EXPENSES		979.21	0.00	979.21	4,539.65
ACTIVITY EXPENDITURE		819.35	0.00	819.35	1,333.61
GRANTS		0.00		0.00	0.00
EQUIPMENT		0.00	0.00	0.00	0.00
BADGE PURCHASES		152.67		152.67	1,839.73
OTHER EXPENDITURE		0.00		0.00	12.00
DEPRECIATION		8,824.38	10,595.36	19,419.74	12,334.09
<b>TOTAL RESOURCES EXPENDED</b>		<u>£31,095.58</u>	<u>£10,595.36</u>	<u>£41,690.94</u>	<u>£54,428.67</u>

YORK JOINT SCOUT TRUST

**Statement of Financial Activities for the year ended 31 March 2021**

	Notes	This Year £	This Year £	Previous Year £
<b>FIXED ASSETS</b>				
Tangible assets	2		112,966.37	95,564.11
<b>CURRENT ASSETS</b>				
Stocks		1,756.45		1,226.40
Debtors and Prepayments	3	3,936.96		1,512.99
COIF Charities Deposit Account		26,331.70		26,300.46
Cash at bank and in hand	4	31,670.02		19,790.29
		<u>63,695.13</u>		<u>48,830.14</u>
less: CURRENT LIABILITIES				
Amounts due within one year	5	<u>6,999.69</u>		<u>9,650.16</u>
NET CURRENT ASSETS			56,695.44	39,179.98
Amounts due in more than one year			0.00	0.00
<b>NET ASSETS</b>			<u>£169,661.81</u>	<u>£134,744.09</u>
Represented by:-				
<b>FUNDS</b>				
General Funds			106,587.72	61,074.64
Restricted Funds			63,074.09	73,669.45
			<u>£169,661.81</u>	<u>£134,744.09</u>

Approved by the Trustees on 1 June 2021 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 2021**

**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 York Active Support and two thirds of the figures for the York Scout and Guide Gang Show.

**2. TANGIBLE ASSETS**

	<b>Land &amp; Buildings</b>	<b>Equipment</b>	<b>Total</b>
COST Brought forward	305,112.46	17,117.61	322,230.07
Additions		36,822.00	36,822.00
Disposals		(5,300.00)	(5,300.00)
Carried forward	<u>305,112.46</u>	<u>48,639.61</u>	<u>353,752.07</u>
DEPRECIATION Brought forward	211,588.35	15,077.61	226,665.96
Charge for the Year	11,375.34	8,044.40	19,419.74
Eliminated on disposals		(5,300.00)	(5,300.00)
Carried forward	<u>222,963.69</u>	<u>17,822.01</u>	<u>240,785.70</u>
NET BOOK VALUE			
Carried forward	<u>82,148.77</u>	<u>30,817.60</u>	<u>112,966.37</u>
Brought forward	<u>93,524.11</u>	<u>2,040.00</u>	<u>95,564.11</u>

**3. DEBTORS**

	This year	Previous Year
Debtors	3,635.63	561.75
Prepayments	301.33	951.24
Income Tax to recover	0.00	0.00
	<u>3,936.96</u>	<u>1,512.99</u>

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

Bank Current Accounts	29,771.31	17,902.41
Bank Deposit Accounts	1,677.49	1,666.66
Cash in Hand	221.22	221.22
	<u>31,670.02</u>	<u>19,790.29</u>

**5. LIABILITIES**

Trade Creditors	3,161.79	4,653.36
Refundable deposits	1,400.00	1,600.00
Fees in Advance	2,437.90	3,396.80
	<u>6,999.69</u>	<u>9,650.16</u>

**6. EMPLOYEE'S REMUNERATION**

Total remuneration amounted to:	0.00	0.00
Average no. of paid staff for year	0	0

**7. TRUSTEES EXPENSES**

No. of Trustees reimbursed	1	0
Travel expenses	162.00	0.00

**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	73,888.28	2,709.55	0.00	10.83	76,608.66
Expenditure	30,222.59	709.67	47.99	115.33	31,095.58
Surplus/(Deficit)	<u>43,665.69</u>	<u>1,999.88</u>	<u>(47.99)</u>	<u>(104.50)</u>	<u>45,513.08</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	112,966.37				112,966.37
Stocks	368.58	1,204.54	50.00	133.33	1,756.45
Debtors etc	3,661.96	500.00	(325.00)	100.00	3,936.96
COIF Deposit	23,764.84	2,566.86			26,331.70
Cash at bank etc	26,309.03	2,300.08	1,318.74	1,742.17	31,670.02
Current Liabilities	(6,972.69)	0.00	(27.00)	0.00	(6,999.69)
Long Term Liability		0.00			0.00
NET ASSETS	<u>160,098.09</u>	<u>6,571.48</u>	<u>1,016.74</u>	<u>1,975.50</u>	<u>169,661.81</u>

**10. ANALYSIS OF FUNDS**

General	97,024.00	6,571.48	1,016.74	1,975.50	106,587.72
Restricted	<u>63,074.09</u>	<u>0.00</u>			<u>63,074.09</u>
	<u>160,098.09</u>	<u>6,571.48</u>	<u>1,016.74</u>	<u>1,975.50</u>	<u>169,661.81</u>

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