

YORK JOINT SCOUT TRUST

**Statement of Financial Activities summary for the year ended 31 March 2023**

	This Year General Funds	This Year Restricted Funds	This Year Total	2021/2 Total
	£	£	£	£
TOTAL INCOMING RESOURCES (page A4)	48,136.23	0.00	48,136.23	39,321.31
TOTAL RESOURCES EXPENDED (page A5)	<u>(59,103.37)</u>	<u>(10,595.36)</u>	<u>(69,698.73)</u>	<u>(47,675.06)</u>
TRANSFER	(10,967.14)	(10,595.36)	(21,562.50)	(8,353.75)
NET INCOMING (OUTGOING) RESOURCES	<u>(10,967.14)</u>	<u>(10,595.36)</u>	<u>(21,562.50)</u>	<u>(8,353.75)</u>
FUND BALANCES BROUGHT FORWARD	108,829.34	52,478.73	161,308.07	169,661.81
FUND BALANCES CARRIED FORWARD	<u>£97,862.20</u>	<u>£41,883.37</u>	<u>£139,745.57</u>	<u>£161,308.06</u>

YORK JOINT SCOUT TRUST

**Statement of Financial Activities for the year ended 31 March 2023**

	Notes	This Year General Funds £	This Year Restricted Funds £	This Year Total £	2021/2 Year Total
<b>INCOMING RESOURCES</b>					
Membership subscriptions		0.00		0.00	0.00
<b>INVESTMENT INCOME</b>					
Bank interest		0.31	0.00	0.31	1.71
COIF Charities Deposit Account		539.24	0.00	539.24	19.41
		<u>539.55</u>	<u>0.00</u>	<u>539.55</u>	<u>21.12</u>
<b>DONATIONS</b>					
		13,015.21	0.00	13,015.21	22,001.15
Gift Aid Tax Recoverable		<u>0.64</u>	<u>0.00</u>	<u>0.64</u>	<u>1,022.12</u>
		<u>13,015.85</u>	<u>0.00</u>	<u>13,015.85</u>	<u>23,023.27</u>
<b>CENTRE INCOME</b>					
Centre Fees		15,923.50	0.00	15,923.50	6,075.00
Site Fees		5,885.87		5,885.87	2,672.90
Shop Income		31.00		31.00	395.00
Telephone income		0.00		0.00	0.00
		<u>21,840.37</u>	<u>0.00</u>	<u>21,840.37</u>	<u>9,142.90</u>
<b>FUND RAISING</b>					
		0.00	0.00	0.00	593.87
Gang Show		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		0.00	0.00	0.00	593.87
<b>OTHER INCOMING RESOURCES</b>					
Camps and Events		1,737.66		1,737.66	439.50
District Contributions		6,565.75	0.00	6,565.75	3,602.25
Miscellaneous		247.85		247.85	373.40
Gain On sale Of Fixed Assets		0.00	0.00	0.00	0.00
Sale of badges/clothing		2,747.20	0.00	2,747.20	1,875.00
Activity Income		1,442.00	0.00	1,442.00	250.00
		<u>12,740.46</u>	<u>0.00</u>	<u>12,740.46</u>	<u>6,540.15</u>
<b>TOTAL INCOMING RESOURCES</b>		<u>£48,136.23</u>	<u>£0.00</u>	<u>£48,136.23</u>	<u>£39,321.31</u>

YORK JOINT SCOUT TRUST

**Statement of Financial Activities for the year ended 31 March 2023**

	Notes	This Year General Funds £	This Year Restricted Funds £	This Year Total £	2021/2 Total £
<b>RESOURCES EXPENDED</b>					
MEMBERSHIP SUBSCRIPTIONS		0.00		0.00	<b>0.00</b>
<b>RECURRENT COSTS</b>					
Cleaning		668.09		668.09	<b>1,424.40</b>
Consumables		0.00		0.00	<b>0.00</b>
Security Alarm/ Fire Protection		5,276.54		5,276.54	<b>856.63</b>
Rent		466.67		466.67	<b>0.00</b>
Rates and Refuse		1,227.94		1,227.94	<b>450.41</b>
Light,Heat and Sewerage		5,163.28		5,163.28	<b>4,155.89</b>
Insurance		5,006.24	0.00	5,006.24	<b>4,291.04</b>
Shop Purchases		565.90	0.00	565.90	<b>648.18</b>
Telephone		470.67		470.67	<b>402.16</b>
		<u>18,845.33</u>	<u>0.00</u>	<u>18,845.33</u>	<u><b>12,228.71</b></u>
<b>ACTIVITIES</b>					
Camps and Events		1,761.65	0.00	1,761.65	<b>224.88</b>
Gang Show		81.23		81.23	<b>80.00</b>
Ceremonials		3,589.88		3,589.88	<b>0.00</b>
		<u>5,432.76</u>	<u>0.00</u>	<u>5,432.76</u>	<u><b>304.88</b></u>
<b>REPAIRS AND RENEWALS</b>					
Centre		3,686.79	0.00	3,686.79	<b>1,202.30</b>
Plant		831.67		831.67	
Site		1,886.46	0.00	1,886.46	<b>8,709.09</b>
		<u>6,404.92</u>	<u>0.00</u>	<u>6,404.92</u>	<u><b>9,911.39</b></u>
FUND RAISING		0.00	0.00	0.00	<b>0.00</b>
ADMINISTRATION EXPENSES		5,042.82	0.00	5,042.82	<b>3,687.84</b>
ACTIVITY EXPENDITURE		0.00	0.00	0.00	<b>955.12</b>
GRANTS		0.00		0.00	<b>0.00</b>
EQUIPMENT		12,041.02	0.00	12,041.02	<b>0.00</b>
BADGE PURCHASES		2,061.45		2,061.45	<b>1,275.90</b>
OTHER EXPENDITURE		144.86		144.86	<b>168.98</b>
DEPRECIATION		9,130.21	10,595.36	19,725.57	<b>19,142.24</b>
<b>TOTAL RESOURCES EXPENDED</b>		<u><b>£59,103.37</b></u>	<u><b>£10,595.36</b></u>	<u><b>£69,698.73</b></u>	<u><b>£47,675.06</b></u>

YORK JOINT SCOUT TRUST

**Statement of Financial Activities for the year ended 31 March 2023**

	Notes	This Year	This Year	2021/2
		£	£	£
<b>FIXED ASSETS</b>				
Tangible assets	2		82,848.56	93,824.13
<b>CURRENT ASSETS</b>				
Stocks		2,689.83		2,516.78
Debtors and Prepayments	3	10,055.47		7,545.55
COIF Charities Deposit Account		26,809.98		26,342.92
Cash at bank and in hand	4	30,388.18		47,016.95
		<u>69,943.46</u>		<u>83,422.20</u>
less: CURRENT LIABILITIES				
Amounts due within one year	5	13,046.45		15,938.26
		<u>13,046.45</u>		<u>15,938.26</u>
<b>NET CURRENT ASSETS</b>				
			56,897.01	67,483.94
Amounts due in more than one year			0.00	0.00
			<u>0.00</u>	<u>0.00</u>
<b>NET ASSETS</b>				
			<u>£139,745.57</u>	<u>£161,308.07</u>
Represented by:-				
<b>FUNDS</b>				
General Funds			97,862.20	108,829.33
Restricted Funds			41,883.37	52,478.73
			<u>97,862.20</u>	<u>108,829.33</u>
			<u>41,883.37</u>	<u>52,478.73</u>
			<u>£139,745.57</u>	<u>£161,308.06</u>

Approved by the Trustees on 19th July 2023 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 2022

#### 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

	Land & Buildings	Equipment	Total
COST Brought forward	305,112.46	48,461.57	353,574.03
Additions		8,750.00	8,750.00
Disposals		0.00	0.00
Carried forward	<u>305,112.46</u>	<u>57,211.57</u>	<u>362,324.03</u>
DEPRECIATION Brought forward	234,061.53	25,688.37	259,749.90
Charge for the Year	10,595.36	9,130.21	19,725.57
Eliminated on disposals		0.00	0.00
Carried forward	<u>244,656.89</u>	<u>34,818.58</u>	<u>279,475.47</u>
NET BOOK VALUE			
Carried forward	<u>60,455.57</u>	<u>22,392.99</u>	<u>82,848.56</u>
Brought forward	<u>71,050.93</u>	<u>22,773.20</u>	<u>93,824.13</u>

#### 3. DEBTORS

	This year	Previous Year
Debtors	9,830.47	6,468.13
Prepayments	225.00	1,077.42
Income Tax to recover	0.00	0.00
	<u>10,055.47</u>	<u>7,545.55</u>

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

Bank Current Accounts	13,632.07	45,079.03
Bank Deposit Accounts	16,557.39	1,679.19
Cash in Hand	198.72	258.72
	<u>30,388.18</u>	<u>47,016.94</u>

#### 5. LIABILITIES

Trade Creditors	6.60	9,222.01
Refundable deposits	2,250.00	1,700.00
Fees in Advance	10,789.85	5,016.25
	<u>13,046.45</u>	<u>15,938.26</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	0	0
Travel expenses	0.00	162.00

**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	40,178.67	6,211.59	1,745.66	0.31	48,136.23
Expenditure	51,022.80	6,319.81	1,612.86	147.90	59,103.37
Surplus/(Deficit)	(10,844.13)	(108.22)	132.80	(147.59)	(10,967.14)
<b>Restricted</b>					
Income	0.00	0.00			0.00
Expenditure	10,595.36	0.00			10,595.36
Surplus/(Deficit)	(10,595.36)	0.00			(10,595.36)

**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	82,848.56				82,848.56
Stocks	1,482.40	1,024.10	50.00	133.33	2,689.83
Debtors etc	9,822.00	508.47	(375.00)	100.00	10,055.47
COIF Deposit	24,196.47	2,613.51			26,809.98
Cash at bank etc	23,832.03	2,444.89	2,544.28	1,566.98	30,388.18
Current Liabilities	(12,111.85)	(6.60)	(928.00)	0.00	(13,046.45)
Long Term Liability		0.00			0.00
NET ASSETS	130,069.61	6,584.37	1,291.28	1,800.31	139,745.57

**10. ANALYSIS OF FUNDS**

General	88,186.24	6,584.37	1,291.28	1,800.31	97,862.20
Restricted	41,883.37	0.00			41,883.37
	130,069.61	6,584.37	1,291.28	1,800.31	139,745.57

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