

# YORK ARMY MUSEUM

England & Wales · Charity number 1160291

## Details

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**Other names** YAM

**Status** Registered

**Legal form** Trust

**Registered** 2015-02-02

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** York Army Museum  
3 Tower Street  
York  
Yo1 9sb  
YO1 9SB

**Phone** 01904461019

**Website** [www.yorkarmymuseum.co.uk](http://www.yorkarmymuseum.co.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY SHALL BE: A. TO EDUCATE THE PUBLIC AND MEMBERS OF THE REGIMENTS IN THE HISTORY AND MILITARY ACCOMPLISHMENTS OF THE REGIMENTS AND ENCOURAGE RECRUITMENT BY PUBLIC EXHIBITION OF THE COLLECTION IN A MUSEUM OR MUSEUMS OR SUCH OTHER PUBLIC PLACES AS THE TRUSTEES MAY FROM TIME TO TIME DECIDE, AND TO ADD TO, CONSERVE, RESTORE, REPAIR, RE-CONSTRUCT AND PRESERVE OBJECTS IN THE COLLECTION. B. TO PROMOTE MILITARY EFFICIENCY.

**Activities:** The charity aims to educate the public and members of The Regiments in the history and military accomplishments of The Regiments and encourage recruitment by public exhibition of the Collection and to add to, conserve, restore, repair, reconstruct and preserve objects in the Collection. And to promote military efficiency.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Armed Forces/emergency Service Efficiency
- **Who:** Children/young People, The General Public/mankind

## Geography

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- City Of York
- North Yorkshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£166,077	£139,972	-	-
2024-03-31	£127,238	£125,925	-	-
2023-03-31	£108,252	£105,440	-	-
2022-03-31	£151,627	£127,214	-	-
2021-03-31	£113,496	£110,806	-	-

## Trustees

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Name	Role	Appointed
Colonel Stephen Padgett OBE	Chair	2015-01-06
COL NICHOLAS MILLEN OBE		2015-01-06
COLONEL NIGEL RHODES		2024-12-06

**YORK ARMY MUSEUM**

England & Wales - Charity number 1160291

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# Accounts

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**Charity number: 1160291**

**York Army Museum**  
**Trustees' report and financial statements**  
**for the year ended 31 March 2025**

## **York Army Museum**

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## York Army Museum

### Legal and administrative information

<b>Charity number</b>	1160291	
<b>Business address</b>	3 Tower Street York Y01 9SB	
<b>Trustees</b>	D R E O'Kelly Graeme Green Stephen Padgett OBE Nicholas Millen OBE Nigel Rhodes	Resigned 2024-2025  Chairman  Appointed 2024-2025
<b>Accountants</b>	Sara-Louise Dickman 15 Newbiggin Richmond North Yorkshire DL10 4DR	

## **York Army Museum**

### **Report of the trustees for the year ended 31 March 2025**

The trustees present their report and the financial statements for the year ended 31 March 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

##### *Constitution*

The charity is unincorporated and is governed under a scheme dated 6 January 2015. The Trust was registered with the Charity Commission on 2 February 2015

##### *Method of appointment or election of Trustees*

The number of trustees shall be not less than five and not more than nine comprising of two ex-officio trustees and not less than three and not more than seven co-opted trustees. The ex-officio trustees shall be Regimental Secretary- The Royal Dragoon Guards and Regimental Secretary- The Royal Yorkshire Regiment

#### **Objectives and activities**

The objectives of the charity are to educate the public and members of the regiments in the history and military accomplishments of the regiments and encourage recruitment by public exhibition of the collection in a museum or museums or such other public places as the trustees may from time to time decide, and to add to, conserve, restore, repair, reconstruct and preserve objects in the collection; and to promote military efficiency. In accordance with these objectives, the charity has maintained a museum in Tower Street, York throughout the year. In setting the objectives and planning the activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Further details of how the activities of the charity have delivered public benefit is given in the Achievements and Performance section below.

#### **Achievements and performance**

##### *Overview*

The Museum has continued to consolidate the success of the previous reporting period, while continuing to adapt the revised operating model to meet the advantages the new model offers. The Museum continues to receive some funding support from the Ministry of Defence in the form of Grant in Aid.

##### *Visitors*

The Museum continues to exceed 25,000 visitors in this reporting period with the bulk of that audience being local (50 mile Radius) to York. We have seen a continued increase in European visitors and more recently those from the US and Canada and Australia. Visitors from the Far East are now increasing but are still not at pre Covid levels. It is the local visitors and families that continue to inform the activities and outreach programmes, and feedback from our visitor surveys is also used to inform future exhibitions and planning.

##### *Volunteers*

Our volunteers continue to underpin our offer to the public. We have a cadre of 45 volunteers with 25 or so in regular weekly attendance. They cover the full spectrum of activities, including front of house, collections and archives. We have established a new team of volunteers to support our enquiry service, which has been able to deal with the ever increasing number of research requests we receive.

Our medal volunteers have completed a new guide to the medals on display in the museum, in response to visitor feedback and requests, which will launch in the autumn.

Our object handling volunteers are responsible for providing an excellent welcome to our visitors and are frequently thanked for their expertise and enthusiasm both in person and via online feedback.

## **York Army Museum**

### **Report of the trustees for the year ended 31 March 2025**

#### *Collections*

Both collections held by the museum continue to expand with new artefacts and archives being made available weekly. Sadly, many fall outside the remit of the Collection Policy, equally these policies help to ensure the very best of material that is offered is brought into the collections and made available to support the museums aims. Notable amongst recent additions include personal archives, including albums and diaries from the Boer War, WW2 and accompanying medal groups. The museum continues to invest in the conservation of its artefacts and archives. Many of these additions came to the collections through our Open Days, where members of the public are invited to bring in their military memorabilia for identification. The museum continues to review those items of the collection that can be disposed of following nationally agreed processes. This year's Memorabilia Day was one of the best attended to date and shows the benefit of this free advice and information service to a range of local communities.

#### *Education*

The museum has continued to develop outreach sessions and workshops for primary, secondary and sixth form students which support key curriculum topics. Our work with universities has increased and this year staff and students from York St John University collaborated with our team to co-curate a temporary exhibition for the 75th anniversary of the start of the Korean War. Students from York University have fulfilled research placements with us contributing to the partnership exhibition with the British Museum, and to audit our uniform collections. Educational visit numbers have continued to increase and are now only slightly below our pre-Covid levels. We shall be welcoming the return of visits from AFC Harrogate in the coming autumn and an increased series of visits from primary, secondary, sixth form and higher education are planned to engage in workshops or tours related to the exhibition in partnership with the British Museum. Our informal learning figures are now back at pre-Covid levels with a range of events for families, adults and specific community groups held all year round.

#### *Digital*

While the footfall visitor figures have plateaued at around 27,000. Our Digital visitor 'footfall' continues to increase. This increase has driven change in our digital output, and content, as we continue to test and develop products to suit the digital spectrum. Of note this year we have continued to digitise our art with a view to developing an online Gallery. As well as building an online Quartermasters Store where visitors can take an in-depth look at our uniforms that are not on public display. Our virtual tour has had over 50,000 visitors, YouTube 200,000, X (Twitter) 60,000+. Other smaller areas include, Podbean, Sketchfab and Instagram. The museum has launched a digital guide on Bloomberg Connects which enable onsite and remote visitors to view the museum collections for free via the arts and culture app which will allow us to reach an even wider audience. Looking ahead we hope to develop an AI Programme that can support both Collection and Content Management.

#### *Awards*

The Museum was once again a finalist in the Visit York Tourism Awards for the best Museum or Attraction with under 75,000 visitors. The award attracts applicants from across North Yorkshire and the continued presence since 2015 as a finalist continues to demonstrate the Museums competitiveness in and contribution to, the wider heritage and tourism sector.

#### *Temporary exhibitions*

Temporary exhibitions over this reporting period included D Day, that commemorated DDay 80. Throughout the summer we ran a special 'Military Comics and Art' in partnership with Rebellion Comics. Who own the publications such as 'Battle' and the 'Commando'. Through the Autumn and Winter we reinstalled D-Day 80 to support education commitments with schools.

#### *Firing range*

The interactive firing range continues to be a great success. We have recently added the A3 Rifle to compliment the Pistol. And installed new software offering a wider range of shooting opportunities for the visitor.

## **York Army Museum**

### **Report of the trustees for the year ended 31 March 2025**

#### *Future plans*

Looking ahead to 2025/26 we have held a VE Day Exhibition and a Korea 75 Exhibition. From Autumn 25 the YAM will open its 'Object Journey's' exhibition supported through our Grant from the Weston Loan Programmed in partnership with the British Musuem. Looking forward to next year we look to install an exhibition on Medals followed in the summer by one about computers and technology in the Military.

#### **Financial review**

The increased visitor numbers have provided the bulk of the income generated this year, whilst there has also been limited shop profits and donations.

#### *Going concern*

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future.

#### *Unrestricted funds*

This year there have been incoming resources for the unrestricted funds of £148,806, whilst resources expended amounted to £138,775, there was a decrease in value of the portfolio with Black Rock of £1,706. The small remainder of CIN need funding of £60 has also been transferred into unrestricted funds. This results in unrestricted funds carried forward of £84,199, as at 31 March 2025.

#### *Restricted funds*

Restricted funds saw a surplus this year of £16,014, arising from a Weston Art Fund grant relating to the Asante project. This results in restricted funds carried forward of £16,599, as at 31 March 2025.

#### *Conclusion*

Between both the restricted and unrestricted fund there was a surplus this year of £24,399, with unrestricted funds carried forward with a balance of £83,004 and Restricted funds carried forward had a balance of £16,659.

On behalf of the board



**S Padgett OBE  
Chairman**

## **York Army Museum**

### **Independent examiner's report to the trustees on the unaudited financial statements of York Army Museum.**

I report to the trustees on the financial statements of York Army Museum for the year ended 31 March 2025 set out on pages 2 to 13.

#### **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 2011 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 no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
  - the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the 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.

*Sara-Louise Dickman*

#### **Independent examiner**

**Sara-Louise Dickman**

Chartered Accountant

15 Newbiggin

Richmond

North Yorkshire

DL10 4DR

**York Army Museum**

**Statement of financial activities**

**For the year ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Voluntary income	4	52,538	17,271	69,809	53,512
Activities for generating funds	5	94,667	-	94,667	72,235
Investment income	6	1,601	-	1,601	1,491
<b>Total incoming resources</b>		<u>148,806</u>	<u>17,271</u>	<u>166,077</u>	<u>127,238</u>
<b>Resources expended</b>					
Costs of generating funds:					
Cost of generating voluntary income	7	137,731	1,197	138,928	136,506
Governance costs	8	1,044	-	1,044	696
<b>Total resources expended</b>		<u>138,775</u>	<u>1,197</u>	<u>139,972</u>	<u>137,202</u>
<b>Net incoming/(outgoing) resources before transfers</b>					
		10,031	16,074	26,105	(9,964)
Transfer between funds		60	(60)	-	-
Gains/(Losses) of investment assets		(1,706)	-	(1,706)	693
<b>Net incoming/(outgoing) resources before other recognised gains and losses</b>		<u>10,091</u>	<u>16,014</u>	<u>26,105</u>	<u>(9,964)</u>
<b>Net movement in funds</b>					
		8,385	16,014	24,399	(9,271)
Total funds brought forward		75,814	585	76,399	85,670
<b>Total funds carried forward</b>		<u>84,199</u>	<u>16,599</u>	<u>100,798</u>	<u>76,399</u>

The notes on pages 8 to 13 form an integral part of these financial statements.

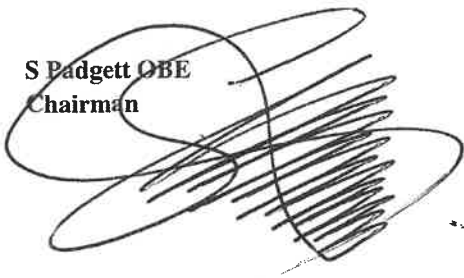
**York Army Museum**

**Balance sheet  
as at 31 March 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		3,481		4,525
Investments	12		36,837		38,543
			<u>40,318</u>		<u>43,068</u>
<b>Current assets</b>					
Stocks		6,762		6,465	
Debtors	13	818		815	
Cash at bank and in hand		54,282		27,411	
		<u>61,862</u>		<u>34,691</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(1,382)</u>		<u>(1,360)</u>	
<b>Net current assets</b>			<u>60,480</u>		<u>33,331</u>
<b>Net assets</b>			<u>100,798</u>		<u>76,399</u>
<b>Funds</b>	15				
Restricted income funds			16,599		585
Unrestricted income funds			84,199		75,814
<b>Total funds</b>			<u>100,798</u>		<u>76,399</u>

The financial statements were approved by the trustees on 11 September 2025 and signed on its behalf by

S Padgett OBE  
Chairman



The notes on pages 8 to 13 form an integral part of these financial statements.

## York Army Museum

### Notes to financial statements for the year ended 31 March 2025

#### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principle office is 3 Tower Street, York, North Yorkshire, YO1 9SB

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS102)(Charities CORP (FRS102)) and the Charities Act 2011.

#### 3. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### 3.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

##### 3.2. Incoming resources

All incoming resources are 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:

Voluntary income is received by way of grants, donations and gifts and is 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.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

## York Army Museum

### Notes to financial statements for the year ended 31 March 2025

#### 3.3. Resources expended

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

Costs of generating funds comprise the costs associated with attracting voluntary income 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.

#### 3.4. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

#### 3.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery -  
Fixtures, fittings and equipment - 20% straight line

#### 3.6. Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

#### 3.7. Stock

Stock is valued at the lower of cost and net realisable value.

#### 3.8. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

#### 4. Voluntary income

	2025	2024
	Total	Total
	£	£
AMOT donations	49,456	47,326
Donations	1,087	1,713
Gift aid	1,905	1,513
Grants receivable	17,361	2,960
	<u>69,809</u>	<u>53,512</u>

## York Army Museum

### Notes to financial statements for the year ended 31 March 2025

#### 5. Activities for generating funds

	2025 Total £	2024 Total £
Shop sales	18,477	15,934
Museum entry fees	73,663	53,589
Shooting range	2,527	2,712
	<u>94,667</u>	<u>72,235</u>

#### 6. Investment income

	2025 Total £	2024 Total £
Income from UK listed investments	1,570	1,491
Bank interest receivable	31	-
	<u>1,601</u>	<u>1,491</u>

#### 7. Cost of generating voluntary income

	2025 Total £	2024 Total £
Grants	1,197	-
Museum	137,731	136,506
	<u>138,928</u>	<u>136,506</u>

#### 8. Governance costs

	2025 Total £	2024 Total £
Depreciation & impairment	1,044	696
	<u>1,044</u>	<u>696</u>

## York Army Museum

### Notes to financial statements for the year ended 31 March 2025

#### 9. Employees

<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	92,267	82,143
Social security costs	828	-
Pension costs	2,140	1,819
Other costs	1,666	6,006
	<u>96,901</u>	<u>89,968</u>

No employee received emoluments of more than £60,000 (2024 : None).

#### Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

<b>2025</b>	<b>2024</b>
<b>Number</b>	<b>Number</b>
<u>6</u>	<u>7</u>

#### 10. Pension costs

The charity operates a pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and was as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Pension charge	<u>2,140</u>	<u>1,819</u>

## York Army Museum

### Notes to financial statements for the year ended 31 March 2025

<b>11. Tangible fixed assets</b>	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 April 2024 and At 31 March 2025	5,220	14,398	19,618
<b>Depreciation</b>			
At 1 April 2024	696	14,397	15,093
Charge for the year	1,044	-	1,044
At 31 March 2025	1,740	14,397	16,137
<b>Net book values</b>			
At 31 March 2025	3,480	1	3,481
At 31 March 2024	4,524	1	4,525
 <b>12. Fixed asset investments</b>		<b>Listed investments</b>	<b>Total</b>
		£	£
<b>Valuation</b>			
At 1 April 2024		38,543	38,543
Revaluations		(1,706)	(1,706)
At 31 March 2025		36,837	36,837
Historical cost as at 31 March 2025		35,000	35,000
All fixed asset investments are held within the United Kingdom.			
 <b>13. Debtors</b>		<b>2025</b>	<b>2024</b>
		£	£
Other debtors		818	815

## York Army Museum

### Notes to financial statements for the year ended 31 March 2025

#### 14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	452	460
Accruals and deferred income	930	900
	<u>1,382</u>	<u>1,360</u>

#### 15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 March 2025 as represented by:			
Tangible fixed assets	3,481	-	3,481
Investment assets	36,837	-	36,837
Current assets	45,263	16,599	61,862
Current liabilities	(1,382)	-	(1,382)
	<u>84,199</u>	<u>16,599</u>	<u>100,798</u>

#### 16. Unrestricted funds

	At 1 April 2024 £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	At 31 March 2025 £
Unrestricted Funds	<u>75,814</u>	<u>148,806</u>	<u>(138,775)</u>	<u>60</u>	<u>(1,706)</u>	<u>84,199</u>

#### 17. Restricted funds

	At 1 April 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2025 £
Children in need grant	585	-	(525)	(60)	-
Weston Art Fund - Ashanti Project	-	17,271	(672)	-	16,599
	<u>585</u>	<u>17,271</u>	<u>(1,197)</u>	<u>(60)</u>	<u>16,599</u>

#### Purposes of restricted funds

This project will deliver arts award activities to children in deprived areas of York and children with learning disabilities. They will develop creative skills, have increased self-confidence and improved emotional resilience.

This is a joint project with the British Museum to take place in the following financial year.

**York Army Museum**

**The following pages do not form part of the statutory accounts.**

**York Army Museum**

**Detailed statement of financial activities**

**For the year ended 31 March 2025**

	2025 £	2024 £
<b>Charitable activities</b>		
<b>Governance costs</b>		
<i>Activities undertaken directly</i>		
Depreciation & impairment	<u>1,044</u>	<u>696</u>
	1,044	696
<b>Total governance costs</b>	<u>1,044</u>	<u>696</u>
<b>Net incoming/(outgoing) resources for the year</b>	<u>26,105</u>	<u>(9,964)</u>



**York Army Museum**

**Detailed statement of financial activities**

**For the year ended 31 March 2025**

	2025		2024	
	£	£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generating funds:</b>				
<i>Voluntary income</i>				
AMOT donations		49,456		47,326
Donations		1,087		1,713
Gift aid		1,905		1,513
Grants receivable		17,361		2,960
		<u>69,809</u>		<u>53,512</u>
 <i>Activities for generating funds</i>				
Shop sales		18,477		15,934
Museum entry fees		73,663		53,589
Shooting range		2,527		2,712
		<u>94,667</u>		<u>72,235</u>
 <i>Investment income</i>				
Income from UK listed investments		1,570		1,491
Bank interest receivable		31		-
		<u>1,601</u>		<u>1,491</u>
<b>Total incoming resources from generating funds</b>		<u>166,077</u>		<u>127,238</u>
 <b>Total incoming resources</b>		<u>166,077</u>		<u>127,238</u>
 <b>Resources expended</b>				
<b>Costs of generating funds:</b>				
<i>Grants</i>				
Grants - Purchases		1,197		-
		<u>1,197</u>		<u>-</u>

## York Army Museum

### Detailed statement of financial activities

For the year ended 31 March 2025

<i>Museum</i>		
Shop purchases	9,152	8,662
Museum costs	15,906	19,753
Shooting range costs	1,123	1,209
Wages and salaries	92,267	82,143
Employer's NIC	828	-
Pension costs	2,140	1,819
Staff travel	346	-
Staff training	1,320	6,006
Repairs and maintenance	-	1,170
Insurance	5,791	5,825
Accountancy fees	1,794	1,747
Computer and website	935	486
Telephone	1,408	842
Printing, postage and stationery	365	887
Advertising	1,349	3,823
Subscriptions	256	179
Miscellaneous expenses	3	-
Bank charges	2,748	1,955
	<u>137,731</u>	<u>136,506</u>
<b>Total cost of generating voluntary income</b>	<u>138,928</u>	<u>136,506</u>
<b>Fundraising trading:</b>		
<b>cost of goods sold and other costs</b>		
<b>Total costs of generating funds</b>	<u>138,928</u>	<u>136,506</u>

**YORK ARMY MUSEUM**

England & Wales - Charity number 1160291

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# Accounts

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**Charity number: 1160291**

**York Army Museum**  
**Trustees' report and financial statements**  
**for the year ended 31 March 2024**

## **York Army Museum**

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## York Army Museum

### Legal and administrative information

<b>Charity number</b>	1160291	
<b>Business address</b>	3 Tower Street York Y01 9SB	
<b>Trustees</b>	D R E O'Kelly Alan Bartlett Graeme Green Stephen Padgett OBE Nicholas Millen OBE	Resigned 27 October 2023  Chairman
<b>Accountants</b>	Sara-Louise Dickman 15 Newbiggin Richmond North Yorkshire DL10 4DR	

## **York Army Museum**

### **Report of the trustees for the year ended 31 March 2024**

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

##### *Constitution*

The charity is unincorporated and is governed under a scheme dated 6 January 2015. The Trust was registered with the Charity Commission on 2 February 2015

##### *Method of appointment or election of Trustees*

The number of trustees shall be not less than five and not more than nine comprising of two ex-officio trustees and not less than three and not more than seven co-opted trustees. The ex-officio trustees shall be Regimental Secretary- The Royal Dragoon Guards and Regimental Secretary- The Royal Yorkshire Regiment

#### **Objectives and activities**

The objectives of the charity are to educate the public and members of the regiments in the history and military accomplishments of the regiments and encourage recruitment by public exhibition of the collection in a museum or museums or such other public places as the trustees may from time to time decide, and to add to, conserve, restore, repair, reconstruct and preserve objects in the collection; and to promote military efficiency. In accordance with these objectives, the charity has maintained a museum in Tower Street, York throughout the year. In setting the objectives and planning the activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Further details of how the activities of the charity have delivered public benefit is given in the Achievements and Performance section below.

#### **Achievements and performance**

##### *Overview*

The Museum has continued to consolidate the success of the previous reporting period, while continuing to adapt the revised operating model to meet the advantages the new model offers. The Museum continues to receive some funding support from the Ministry of Defence in the form of Grant in Aid.

The Museum was once again a finalist in the Visit York Tourism Awards for the best Museum or Attraction with under 75,000 visitors. The award attracts applicants from across North Yorkshire and the continued presence since 2015 as a finalist continues to demonstrate the museum's competitiveness in and contribution to, the wider heritage and tourism sector.

Temporary exhibitions over this reporting period include Creativity in Conflict, a look at the art and crafts of created by our soldiers across the last 200 years of operations. This was preceded by an exhibition focussing on Sport and importance to the Regiments and the wider army.

Looking ahead to 2024 we have just opened our D Day 80 Exhibition and hope to follow this up with an art exhibition before moving onto the Korea War, in mid 2025. The Museum has been fortunate to secure a grant from the Weston Loan Programme for £19,000, for a future exhibition. We look forward to revealing further details in the next reporting period.

The museum has been fortunate to generate the additional space to install a large scale interactive firing range for families to use. The range has proved very popular complimenting the extant collection and increasing the diversity of our audiences.

## **York Army Museum**

### **Report of the trustees for the year ended 31 March 2024**

#### *Visitors*

The Museum continues to exceed 25,000 visitors in this reporting period with the bulk of that audience being local (50 mile Radius) to York. We have seen a small increase in European visitors and more recently those from the US and Canada. Visitors from the Far East are still well below those of pre Covid. It is the local visitors and families that continue to inform the activities and outreach programmes.

#### *Volunteers*

Our volunteers continue to underpin our offer to the public. We have a cadre of 30 volunteers with 12 or so in regular weekly attendance. They cover the full spectrum of activities, including front of house, collections and archives. We held an open day and volunteers workshop in November and have been able to bring a number of new volunteers to support front of house operations and have identified others to join the archive and collections team over the next reporting period. Equally we will lose a number of volunteers who look to enjoy their second retirement!

#### *Collections*

Both collections held by the museum continue to expand with new artefacts and archives being made available weekly. Sadly, many fall outside the remit of the Collection Policy, equally these policies help to ensure the very best of materiel that is offered is brought into the collections and made available to support the museums aims. Notable amongst recent additions include personal archives, including albums and diaries from the Boer War, WW2 and accompanying medal groups. The museum continues to invest in the conservation of its artefacts and archives. Many of these additions came to the collections through our Open Days, where members of the public are invited to bring in their military memorabilia for identification. The museum continues to review those items of the collection that can be disposed of following nationally agreed processes.

#### *Education*

The museum has continued to develop outreach sessions and workshops for primary, secondary and sixth form students which support key curriculum topics.

We have greatly expanded our work with universities - in terms of supporting more student placements [9 in the past year]. We are now a core part of The University of York's postgraduate teaching modules, Askham Bryan College's teaching module for floristry students and are currently collaborating with York St John University to co-curate an exhibition with students this autumn.

Educational visit numbers are currently still lower than our pre-Covid, but are still increasing.

#### *Digital*

While the footfall visitor figures have plateaued at around 25,000. Our Digital visitor 'footfall' has increased significantly. This increase has driven change in digital output, and content, as we continue to test and develop products to suit the digital spectrum. Our virtual tour has had 32,000 visitors, YouTube 153,000, X (Twitter) 52,337. Other smaller areas include, Podbean, Sketchfab and Instagram. Total digital visitors for this FY is 409,977

### **Financial review**

The increased visitor numbers have provided the bulk of the income generated this year, whilst there has also been limited shop profits and donations.

#### *Going concern*

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future.

## **York Army Museum**

### **Report of the trustees for the year ended 31 March 2024**

#### *Unrestricted funds*

This year there have been incoming resources for the unrestricted funds of £127,238, whilst resources expended amounted to £125,925 for the period resulting in an initial surplus of £1,313 after the gain on investments of £693.

#### *Restricted funds*

Restricted funds received from Children in Need grant in earlier periods has nearly been fully utilised, with outgoing resources of £11,277 leaving a small remaining restricted fund balance of £585.

#### *Conclusion*

Between both the restricted and unrestricted fund there was an overall deficit this year of £9,964, however unrestricted funds carried forward remained healthy with a balance of £75,814.

On behalf of the board

*DRE O'Kelly*

**D R E O'Kelly  
Trustee**

## **York Army Museum**

### **Independent examiner's report to the trustees on the unaudited financial statements of York Army Museum.**

I report to the trustees on the financial statements of York Army Museum for the year ended 31 March 2024 set out on pages 2 to 13.

#### **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 2011 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 no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
  - the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the 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.

*Sara-Louise Dickman*

#### **Independent examiner**

**Sara-Louise Dickman**

Chartered Accountant

15 Newbiggin

Richmond

North Yorkshire

DL10 4DR

## York Army Museum

### Statement of financial activities

For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Voluntary income	4	53,512	-	53,512	51,781
Activities for generating funds	5	72,235	-	72,235	55,533
Investment income	6	1,491	-	1,491	1,438
<b>Total incoming resources</b>		<u>127,238</u>	<u>-</u>	<u>127,238</u>	<u>108,752</u>
<b>Resources expended</b>					
Costs of generating funds:					
Cost of generating voluntary income	7	125,229	11,277	136,506	110,886
Governance costs	8	696	-	696	-
<b>Total resources expended</b>		<u>125,925</u>	<u>11,277</u>	<u>137,202</u>	<u>110,886</u>
Gains/(Losses) of investment assets		<u>693</u>	<u>-</u>	<u>693</u>	<u>(4,518)</u>
<b>Net incoming/(outgoing) resources before other recognised gains and losses</b>		<u>1,313</u>	<u>(11,277)</u>	<u>(9,964)</u>	<u>(2,134)</u>
<b>Net movement in funds</b>		<u>2,006</u>	<u>(11,277)</u>	<u>(9,271)</u>	<u>(6,652)</u>
Total funds brought forward		<u>73,808</u>	<u>11,862</u>	<u>85,670</u>	<u>92,322</u>
<b>Total funds carried forward</b>		<u>75,814</u>	<u>585</u>	<u>76,399</u>	<u>85,670</u>

The notes on pages 8 to 13 form an integral part of these financial statements.

## York Army Museum

### Balance sheet as at 31 March 2024

	Notes	£	2024	£	2023	£
<b>Fixed assets</b>						
Tangible assets	11		4,525		1	
Investments	12		38,543		37,850	
			<u>43,068</u>		<u>37,851</u>	
<b>Current assets</b>						
Stocks		6,465		7,680		
Debtors	13	815		1,707		
Cash at bank and in hand		27,411		39,877		
		<u>34,691</u>		<u>49,264</u>		
<b>Creditors: amounts falling due within one year</b>	14	<u>(1,360)</u>		<u>(1,445)</u>		
<b>Net current assets</b>			<u>33,331</u>		<u>47,819</u>	
<b>Net assets</b>			<u>76,399</u>		<u>85,670</u>	
<b>Funds</b>						
Restricted income funds	15		585		11,862	
Unrestricted income funds			75,814		73,808	
<b>Total funds</b>			<u>76,399</u>		<u>85,670</u>	

The financial statements were approved by the trustees on 1 August 2024 and signed on its behalf by

**D R E O'Kelly**  
Trustee

*DRE O'Kelly*

The notes on pages 8 to 13 form an integral part of these financial statements.

## **York Army Museum**

### **Notes to financial statements for the year ended 31 March 2024**

#### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principle office is 3 Tower Street, York, North Yorkshire, YO1 9SB

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS102)(Charities CORP (FRS102)) and the Charities Act 2011.

#### **3. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### **3.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

##### **3.2. Incoming resources**

All incoming resources are 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:

Voluntary income is received by way of grants, donations and gifts and is 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.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

## York Army Museum

### Notes to financial statements for the year ended 31 March 2024

#### 3.3. Resources expended

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

Costs of generating funds comprise the costs associated with attracting voluntary income 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.

#### 3.4. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

#### 3.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery -  
Fixtures, fittings and equipment - 20% straight line

#### 3.6. Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

#### 3.7. Stock

Stock is valued at the lower of cost and net realisable value.

#### 3.8. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

### 4. Voluntary income

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
AMOT donations	47,326	45,502
Donations	1,713	2,055
Gift aid	1,513	994
PWO donations	-	2,100
Grants receivable	2,960	1,130
	<u>53,512</u>	<u>51,781</u>

## York Army Museum

### Notes to financial statements for the year ended 31 March 2024

#### 5. Activities for generating funds

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Shop sales	15,934	16,429
Museum entry fees	53,589	39,104
Shooting range	2,712	-
	<u>72,235</u>	<u>55,533</u>

#### 6. Investment income

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Income from UK listed investments	1,491	1,438
	<u>1,491</u>	<u>1,438</u>

#### 7. Cost of generating voluntary income

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Museum	136,506	110,886
	<u>136,506</u>	<u>110,886</u>

#### 8. Governance costs

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Depreciation & impairment	696	-
	<u>696</u>	<u>-</u>

## York Army Museum

### Notes to financial statements for the year ended 31 March 2024

#### 9. Employees

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	82,143	65,043
Pension costs	1,819	1,666
Other costs	6,006	1,681
	<u>89,968</u>	<u>68,390</u>

No employee received emoluments of more than £60,000 (2023 : None).

#### Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

<b>2024</b>	<b>2023</b>
<b>Number</b>	<b>Number</b>
<u>7</u>	<u>6</u>

#### 10. Pension costs

The charity operates a pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and was as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Pension charge	<u>1,819</u>	<u>1,666</u>

## York Army Museum

### Notes to financial statements for the year ended 31 March 2024

<b>11. Tangible fixed assets</b>	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2023	-	14,398	14,398
Additions	5,220	-	5,220
At 31 March 2024	<u>5,220</u>	<u>14,398</u>	<u>19,618</u>
<b>Depreciation</b>			
At 1 April 2023	-	14,397	14,397
Charge for the year	696	-	696
At 31 March 2024	<u>696</u>	<u>14,397</u>	<u>15,093</u>
<b>Net book values</b>			
At 31 March 2024	<u>4,524</u>	<u>1</u>	<u>4,525</u>
At 31 March 2023	<u>-</u>	<u>1</u>	<u>1</u>

<b>12. Fixed asset investments</b>	<b>Listed investments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Valuation</b>		
At 1 April 2023	37,850	37,850
Revaluations	693	693
At 31 March 2024	<u>38,543</u>	<u>38,543</u>
Historical cost as at 31 March 2024	<u>35,000</u>	<u>35,000</u>

All fixed asset investments are held within the United Kingdom.

<b>13. Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>815</u>	<u>1,707</u>

## York Army Museum

### Notes to financial statements for the year ended 31 March 2024

#### 14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	460	595
Accruals and deferred income	900	850
	<u>1,360</u>	<u>1,445</u>

#### 15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 March 2024 as represented by:			
Tangible fixed assets	4,525	-	4,525
Investment assets	38,543	-	38,543
Current assets	34,106	585	34,691
Current liabilities	(1,360)	-	(1,360)
	<u>75,814</u>	<u>585</u>	<u>76,399</u>

#### 16. Unrestricted funds

	At 1 April 2023	Incoming resources	Outgoing resources	Gains and losses	At 31 March 2024
	£	£	£	£	£
Unrestricted Funds	<u>73,808</u>	<u>127,238</u>	<u>(125,925)</u>	<u>693</u>	<u>75,814</u>

#### 17. Restricted funds

	At 1 April 2023	Outgoing resources	At 31 March 2024
	£	£	£
Children in need grant	<u>11,862</u>	<u>(11,277)</u>	<u>585</u>

#### Purposes of restricted funds

This project will deliver arts award activities to children in deprived areas of York and children with learning disabilities. They will develop creative skills, have increased self-confidence and improved emotional resilience.

## **York Army Museum**

**The following pages do not form part of the statutory accounts.**

## York Army Museum

### Detailed statement of financial activities

For the year ended 31 March 2024

	2024		2023	
	£	£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generating funds:</b>				
<i>Voluntary income</i>				
AMOT donations		47,326		45,502
Donations		1,713		2,055
Gift aid		1,513		994
PWO donations		-		2,100
Grants receivable		2,960		1,130
		<u>53,512</u>		<u>51,781</u>
<i>Activities for generating funds</i>				
Shop sales		15,934		16,429
Museum entry fees		53,589		39,104
Shooting range		2,712		-
		<u>72,235</u>		<u>55,533</u>
<i>Investment income</i>				
Income from UK listed investments		1,491		1,438
		<u>1,491</u>		<u>1,438</u>
<b>Total incoming resources from generating funds</b>		<u>127,238</u>		<u>108,752</u>
<b>Total incoming resources</b>		<u><u>127,238</u></u>		<u><u>108,752</u></u>
<b>Resources expended</b>				
<b>Costs of generating funds:</b>				

## York Army Museum

### Detailed statement of financial activities

#### For the year ended 31 March 2024

<i>Museum</i>			
Shop purchases	8,662	6,537	
Museum costs	19,753	18,618	
Shooting range costs	1,209	-	
Wages and salaries	82,143	65,043	
Pension costs	1,819	1,666	
Staff travel	-	66	
Staff training	6,006	1,615	
Repairs and maintenance	1,170	549	
Insurance	5,825	5,165	
Accountancy fees	1,747	424	
Computer and website	486	2,267	
Telephone	842	844	
Printing, postage and stationery	887	4,200	
Advertising	3,823	1,368	
Subscriptions	179	750	
Bank charges	1,955	1,774	
		<u>136,506</u>	<u>110,886</u>
<b>Total cost of generating voluntary income</b>		<u>136,506</u>	<u>110,886</u>
<b>Fundraising trading:</b>			
<b>cost of goods sold and other costs</b>			
<b>Total costs of generating funds</b>		<u><u>136,506</u></u>	<u><u>110,886</u></u>

**York Army Museum**

**Detailed statement of financial activities**

**For the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities</b>		
<b>Governance costs</b>		
<i>Activities undertaken directly</i>		
Depreciation & impairment	696	-
	<u>696</u>	<u>-</u>
<b>Total governance costs</b>	<u>696</u>	<u>-</u>
<b>Net incoming/(outgoing) resources for the year</b>	<u>(9,964)</u>	<u>(2,134)</u>

**YORK ARMY MUSEUM**

England & Wales - Charity number 1160291

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# Accounts

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**Charity number: 1160291**

**York Army Museum**  
**Trustees' report and financial statements**  
**for the year ended 31 March 2022**

## York Army Museum

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## York Army Museum

### Legal and administrative information

<b>Charity number</b>	1160291
<b>Address</b>	3 Tower Street York Y01 9SB
<b>Trustees</b>	Lieutenant Colonel D R E O'Kelly Wing Commander Alan Bartlett Major Graeme Green Colonel Stephen Padgett OBE (Chair)    Chairman Mrs Nancy Tanner Colonel Nicholas Millen OBE Mr Hugh Thompson
<b>Independent Examiner</b>	Jane Boagey FCCA 15 Newbiggin Richmond North Yorkshire DL10 4DR

## York Army Museum

### Report of the trustees for the year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

#### Structure, governance and management

##### *Constitution*

The charity is unincorporated and is governed under a scheme dated 6 January 2015. The Trust was registered with the Charity Commission on 2 February 2015

##### *Method of appointment or election of Trustees*

The number of trustees shall be not less than five and not more than nine comprising of two ex-officio trustees and not less than three and not more than seven co-opted trustees. The ex-officio trustees shall be Regimental Secretary- The Royal Dragoon Guards and Regimental Secretary- The Yorkshire Regiment

#### Objectives and activities

The objectives of the charity are to educate the public and members of the regiments in the history and military accomplishments of the regiments and encourage recruitment by public exhibition of the collection in a museum or museums or such other public places as the trustees may from time to time decide, and to add to, conserve, restore, repair, reconstruct and preserve objects in the collection; and to promote military efficiency. In accordance with these objectives, the charity has maintained a museum in Tower Street, York throughout the year. In setting the objectives and planning the activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Further details of how the activities of the charity have delivered public benefit is given in the Achievements and Performance section below.

#### Achievements and performance

##### *Visitors*

Covid constraints continued to affect our capacity to open, which reduced our operating year to 45 weeks. The mitigation measures which were put in place, which included additional salaried part time staff to fill the gap left by volunteers who continued to stay away due to shielding issues, allowed for successful operations this year. The Museum continued to operate both an online booking system, that included an option of early entry in advance of public opening for shielding customers, while continuing to accommodate the traditional walk-in visitor. This operating model has allowed the museum to achieve visitor figures that exceed those of our last 52 week trading year, which was the financial year 2018/19.

There has been no price rise for this financial year, which means we continue to provide one of the best value-for-money attractions in York. Over this reporting period we have continued to accept and extend, within reason, tickets purchased over the last 12 months. We have supported those less well off by providing free entry tickets through local food banks and have continued to support the Tri-service, Serving and Veteran communities with free entry. Our visitor figure for this reporting period was 25,392, no doubt boosted by the 'Staycation' but equally unachievable without the outstanding efforts of our Staff and Volunteers.

##### *Volunteers*

The outstanding contribution made by our volunteers and staff to the success of the museum throughout this period has been exceptional. They have continued to underpin the front of house operation and that has driven both the footfall and income, from both entry fees and shop sales. Having volunteers back in the museum means we have been able to expand our research and continue with the cataloguing and interpretation of our collective archives. Through our Education Officer and volunteers the museum has been able to support York's Universities with placements in support of course work and in the delivery of complimentary research and product development.

## York Army Museum

### Report of the trustees for the year ended 31 March 2022

#### *Collections*

From reopening the museum in May 2021 we hosted the exhibition 'Tribute Ink'. This Exhibition was produced by the Royal British Legion and the National Memorial Arboretum. The exhibition focussed on the association between the military and tattoos. This particular exhibition looked at the use of a tattoo as a vehicle for remembrance and memory. From September 2021 we produced the temporary exhibition 'Aden. Our Regiments in South Arabia'. The Exhibition focussed on the regimental Experiences of those soldiers who served in Aden during the 1960's and, in particular, the part they played during the Insurgency.

Work on collections has continued throughout the reporting period with the help of a team of 6 volunteers cataloguing, transcribing and inventorying the collections. An audit has also been conducted in preparation to reviewing parts of the collections. Concurrently, we have started rehousing archival material in sector standard archival boxes. We submitted two grant applications - a Collections Care Grant and a Remedial Conservation Grant - to the Association of Independent Museums at the end of the reporting period.

The museum loaned out an object of the collection for display in the new temporary exhibition of the National War Museum in Edinburgh Castle 'Legacies of Empire'. This loan is still on-going.

The museum has continued to provide support to historical research and family history enquiries throughout this reporting period.

#### *Education*

The museum has continued to develop outreach sessions and workshops for primary, secondary and sixth form students which support key curriculum topics. Having established Covid safe formats for our school visits and outreach we are now piloting these sessions with schools. School visit numbers are currently lower than our pre-Covid visit numbers. This reduction in school visits is not specific to the museum but is a trend also reflected in the lower numbers of education visits being made to other heritage venues in the city in general, and in our Coppergate area in particular. Although reluctant to commit to education visits, secondary schools have been keen to develop sessions linked to loan boxes and Zoom interactions - these are the areas we are now developing.

We are moving into the final year of our BBC Children in Need grant which allows us to work with local support organisations to deliver Arts Award Discover, focussed around the museum collections, to vulnerable young people in York including looked after children, refugees, and asylum seeker children.

#### **Financial review**

The increased visitor numbers have provided the bulk of the income generated this year, whilst there has also been limited shop profits and donations.

#### *Going concern*

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future.

#### *Results*

During the year the charity had a surplus with income exceeding expenditure by £26,759. Total funds carried forward amount to £92,322, all of which is unrestricted.

## York Army Museum

### Report of the trustees for the year ended 31 March 2022

#### Statement of trustees' responsibilities

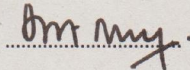
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the trustees



**Trustee**

Lieutenant Colonel D R E O'Kelly

## York Army Museum

### Independent examiner's report to the trustees on the unaudited financial statements of York Army Museum.

I report on the accounts of York Army Museum for the year ended 31 March 2022 set out on pages 2 to 13.

#### Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 2011 (the Act), does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 154 of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 144(2) of the Act, as amended; and to state whether particular matters have come to my attention.

#### Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Independent examiner**  
**Jane Boagey FCCA**

15 Newbiggin  
Richmond  
North Yorkshire  
DL10 4DR

## York Army Museum

## Statement of financial activities

For the year ended 31 March 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	2	78,850	78,850	94,030
Activities for generating funds	3	71,391	71,391	18,106
Investment income	4	1,386	1,386	1,360
<b>Total incoming resources</b>		<u>151,627</u>	<u>151,627</u>	<u>113,496</u>
<b>Resources expended</b>				
Costs of generating funds:				
Cost of generating voluntary income	5	124,337	124,337	114,679
Governance costs	6	2,877	2,877	3,277
<b>Total resources expended</b>		<u>127,214</u>	<u>127,214</u>	<u>117,956</u>
<b>Net incoming/(outgoing) resources for the year</b>				
		24,413	24,413	4,460
Net gains/(losses) on investments		2,346	2,346	7,150
<b>Net movement in funds</b>		<u>26,759</u>	<u>26,759</u>	<u>2,690</u>
Total funds brought forward		65,563	65,563	62,873
<b>Total funds carried forward</b>		<u>92,322</u>	<u>92,322</u>	<u>65,563</u>

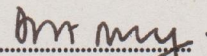
The notes on pages 8 to 13 form an integral part of these financial statements.

**York Army Museum**

**Balance sheet  
as at 31 March 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		1		2,878
Investments	10		42,368		40,022
			42,369		42,900
<b>Current assets</b>					
Stocks		6,363		8,094	
Debtors	11	745		808	
Cash at bank and in hand		46,642		17,629	
		53,750		26,531	
<b>Creditors: amounts falling due within one year</b>	12	(3,797)		(3,868)	
<b>Net current assets</b>			49,953		22,663
<b>Net assets</b>			92,322		65,563
<b>Funds</b>					
Unrestricted income funds	13		92,322		65,563
<b>Total funds</b>			92,322		65,563

The financial statements were approved by the trustees on 13 September 22 and signed on its behalf by

  
 Lieutenant Colonel D R E O'Kelly  
 Trustee

The notes on pages 8 to 13 form an integral part of these financial statements.

**York Army Museum**

**Notes to financial statements  
for the year ended 31 March 2022**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

**1.2. Incoming resources**

All incoming resources are 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:

Voluntary income is received by way of grants, donations and gifts and is 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.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

**1.3. Resources expended**

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

Costs of generating funds comprise the costs associated with attracting voluntary income 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.

**1.4. Research and development**

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

**York Army Museum****Notes to financial statements  
for the year ended 31 March 2022****1.5. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 20% straight line

**1.6. Investments**

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

**1.7. Stock**

Stock is valued at the lower of cost and net realisable value.

**1.8. Defined contribution pension schemes**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

**2. Voluntary income**

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
AMOT donations	44,610	27,998
York Pass	1,155	-
Donations	11,368	2,696
Gift aid	1,544	2,236
PWO donations	57	16
Grants receivable	20,116	61,084
	<u>78,850</u>	<u>94,030</u>

**3. Activities for generating funds**

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Shop sales	29,559	4,790
Museum entry fees	41,832	13,316
	<u>71,391</u>	<u>18,106</u>

## York Army Museum

Notes to financial statements  
for the year ended 31 March 2022

## 4. Investment income

	2022 Total £	2021 Total £
Income from UK listed investments	1,386	1,360
	<u>1,386</u>	<u>1,360</u>

## 5. Cost of generating voluntary income

	2022 Total £	2021 Total £
Museum	124,337	114,679
	<u>124,337</u>	<u>114,679</u>

## 6. Governance costs

	2022 Total £	2021 Total £
Other charges	-	397
Depreciation & impairment	2,877	2,880
	<u>2,877</u>	<u>3,277</u>

**York Army Museum**

**Notes to financial statements  
for the year ended 31 March 2022**

**7. Employees**

<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	74,856	86,711
Pension costs	1,970	2,544
Other costs	2,620	905
	<u>79,446</u>	<u>90,160</u>

No employee received emoluments of more than £60,000 (2021 : None).

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

<b>2022</b>	<b>2021</b>
<b>Number</b>	<b>Number</b>
<u>5</u>	<u>3</u>

**8. Pension costs**

The charity operates a pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and was as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Pension charge	<u>1,970</u>	<u>2,544</u>

## York Army Museum

Notes to financial statements  
for the year ended 31 March 2022

<b>9. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2021 and At 31 March 2022	14,398	14,398
<b>Depreciation</b>		
At 1 April 2021	11,520	11,520
Charge for the year	2,877	2,877
At 31 March 2022	14,397	14,397
<b>Net book values</b>		
At 31 March 2022	1	1
At 31 March 2021	2,878	2,878
<b>10. Fixed asset investments</b>	<b>Listed investments £</b>	<b>Total £</b>
<b>Valuation</b>		
At 1 April 2021	40,022	40,022
Revaluations	2,346	2,346
At 31 March 2022	42,368	42,368
All fixed asset investments are held within the United Kingdom.		
<b>11. Debtors</b>	<b>2022 £</b>	<b>2021 £</b>
Other debtors	745	808

## York Army Museum

Notes to financial statements  
for the year ended 31 March 202212. Creditors: amounts falling due  
within one year

	2022	2021
	£	£
Other taxes and social security	1,262	1,177
Other creditors	605	297
Accruals and deferred income	1,930	2,394
	<u>3,797</u>	<u>3,868</u>

## 13. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 March 2022 as represented by:		
Tangible fixed assets	1	1
Investment assets	42,368	42,368
Current assets	53,750	53,750
Current liabilities	(3,797)	(3,797)
	<u>92,322</u>	<u>92,322</u>

## 14. Unrestricted funds

	At 1 April 2021	Incoming resources	Outgoing resources	Gains and losses	At 31 March 2022
	£	£	£	£	£
Unrestricted Funds	<u>65,563</u>	<u>151,627</u>	<u>(127,214)</u>	<u>2,346</u>	<u>92,322</u>

**YORK ARMY MUSEUM**

England & Wales - Charity number 1160291

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# Accounts

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**Charity number: 1160291**

**York Army Museum**  
**Trustees' report and financial statements**  
**for the year ended 31 March 2021**

## **York Army Museum**

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## York Army Museum

### Legal and administrative information

<b>Charity number</b>	1160291
<b>Address</b>	3 Tower Street York Y01 9SB
<b>Trustees</b>	Lieutenant Colonel D R E O'Kelly Wing Commander Alan Bartlett Major Graeme Green Colonel Stephen Padgett OBE (Chair)    Chairman Mrs Nancy Tanner Colonel Nicholas Millen OBE Mr Hugh Thompson
<b>Independent Examiner</b>	Jane Boagey FCCA 15 Newbiggin Richmond North Yorkshire DL10 4DR

## **York Army Museum**

### **Report of the trustees for the year ended 31 March 2021**

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

##### *Constitution*

The charity is unincorporated and is governed under a scheme dated 6 January 2015. The Trust was registered with the Charity Commission on 2 February 2015

##### *Method of appointment or election of Trustees*

The number of trustees shall be not less than five and not more than nine comprising of two ex-officio trustees and not less than three and not more than seven co-opted trustees. The ex-officio trustees shall be Regimental Secretary- The Royal Dragoon Guards and Regimental Secretary- The Yorkshire Regiment

#### **Objectives and activities**

The objectives of the charity are to educate the public and members of the regiments in the history and military accomplishments of the regiments and encourage recruitment by public exhibition of the collection in a museum or museums or such other public places as the trustees may from time to time decide, and to add to, conserve, restore, repair, reconstruct and preserve objects in the collection; and to promote military efficiency. In accordance with these objectives, the charity has maintained a museum in Tower Street, York throughout the year. In setting the objectives and planning the activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Further details of how the activities of the charity have delivered public benefit is given in the Achievements and Performance section below.

#### **Achievements and performance**

##### *Visitors*

The impact of the Covid Pandemic on the Museum during this reporting period has been immense but not disastrous. Business Rate Rebates totalling £39,143 and a Grant from the HLF of £9,600 have allowed the museum to maximise the opening opportunities afforded it. Limited use of the furlough scheme for those staff members not in receipt of Grant in Aid has also helped to protect finances. The HLF Grant enabled the museum to recruit and employ part time staff to fill the gaps left by a shielding volunteer cohort and increase the staff numbers required to provide a Covid Safe environment. Something recognised by the awarding of a Visit England 'Good to Go' status ahead of opening on the 1 June 2020. When allowed to open our visitor figures reflected those of corresponding periods from the previous reporting period. The advent of the 'staycation' was clearly a factor, but most importantly we didn't take a pre booked visits only stance. This allowed us to be one of the few York attractions that audiences could access freely. Equally by extending the validity of tickets beyond 12 months we were able to welcome previous visitors who may have missed out on the value of their original purchase offer due to Covid restrictions. Total visitors to the museum for this reporting period is 4007 which due to Covid constraints equates to a 6 Month period. Of note the continuation of local restrictions in the Northeast and West Yorkshire conurbations impacted footfall as did shielding constraints on a percentage of our traditional audience.

##### *Volunteers*

Our outstanding volunteer cohort has been impacted most by the constraints of the Covid 19 pandemic, 'stay at home', poor ventilation and confined spaces has effectively curtailed all volunteer activity, less that in support of Front of House activity, which has only been possible since the roll out of the vaccine programme. Although our volunteers have not been able to access the site. Every effort has been made to remain in contact with our volunteers, conduct home visits when possible. All of which has helped to promote wellbeing and strengthen the relationships between the museum and its volunteers.

## **York Army Museum**

### **Report of the trustees for the year ended 31 March 2021**

#### *Collections*

Perhaps the only silver lining created by the pandemic, has been the opportunity to continue work with the collections. Some limited conservation work has been conducted when site access has been possible, as has further digitisation and cataloguing of the collections, including work on relevant Accession Registers.

The museum has continued as much as possible to provide support to historical research and family history enquiries throughout this reporting period, managing over 120 enquiries.

#### *Education*

The museum has continued to develop outreach sessions and workshops for primary, secondary and sixth form students which support key curriculum topics. We have also developed a workshop for Select School Travel which supports school visits to France. We had just begun delivering these sessions a few months prior to the Covid closure. We are now working with local primary and secondary schools to establish Covid safe formats for our school visits and outreach moving forward. Staff are now developing our blended learning offer. For the academic year 2019/2020 school visit numbers were as follows: primary school [KS1/KS2] visitors 1274; secondary school visitors [KS3/KS4] - 554; KS5 - 993

We have worked with local support organisations to deliver Arts Award Discover, focussed around the museum collections, to vulnerable young people in York including looked after children, refugees, and asylum seeker children. This 3-year project is supported by a BBC Children in Need grant.

### **Financial review**

#### *Going concern*

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future.

#### *Results*

During the year the charity had a surplus with income exceeding expenditure by £2,690. Total funds carried forward amount to £65,563, all of which is unrestricted.

## **York Army Museum**

### **Report of the trustees for the year ended 31 March 2021**

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the trustees

*DRE O'Kelly*

#### **Trustee**

Lieutenant Colonel D R E O'Kelly  
23 September 2021

## **York Army Museum**

### **Independent examiner's report to the trustees on the unaudited financial statements of York Army Museum.**

I report on the accounts of York Army Museum for the year ended 31 March 2021 set out on pages 2 to 13.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 2011 (the Act), does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 154 of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 144(2) of the Act, as amended; and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
  
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Jane Boagey*

**Independent examiner**  
**Jane Boagey FCCA**

15 Newbiggin  
Richmond  
North Yorkshire  
DL10 4DR

23 September 2021

## York Army Museum

### Statement of financial activities

For the year ended 31 March 2021

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	2	94,030	94,030	72,608
Activities for generating funds	3	18,106	18,106	58,931
Investment income	4	1,360	1,360	994
<b>Total incoming resources</b>		<u>113,496</u>	<u>113,496</u>	<u>132,533</u>
<b>Resources expended</b>				
Costs of generating funds:				
Cost of generating voluntary income	5	114,679	114,679	132,941
Governance costs	6	(3,873)	(3,873)	5,932
<b>Total resources expended</b>		<u>110,806</u>	<u>110,806</u>	<u>138,873</u>
<b>Net incoming/(outgoing) resources for the year</b>		2,690	2,690	6,340
Total funds brought forward		<u>62,873</u>	<u>62,873</u>	<u>69,213</u>
<b>Total funds carried forward</b>		<u>65,563</u>	<u>65,563</u>	<u>62,873</u>

The notes on pages 8 to 13 form an integral part of these financial statements.

## York Army Museum

### Balance sheet as at 31 March 2021

	Notes	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible assets	9		2,878		5,758
Investments	10		40,022		32,872
			<u>42,900</u>		<u>38,630</u>
<b>Current assets</b>					
Stocks		8,094		3,994	
Debtors	11	808		537	
Cash at bank and in hand		17,629		22,706	
		<u>26,531</u>		<u>27,237</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(3,868)</u>		<u>(2,994)</u>	
<b>Net current assets</b>			<u>22,663</u>		<u>24,243</u>
<b>Net assets</b>			<u>65,563</u>		<u>62,873</u>
<b>Funds</b>	13				
Unrestricted income funds			<u>65,563</u>		<u>62,873</u>
<b>Total funds</b>			<u>65,563</u>		<u>62,873</u>

The financial statements were approved by the trustees on 23 September 2021 and signed on its behalf by

*DRE O'Kelly*

**Lieutenant Colonel D R E O'Kelly**  
**Trustee**

The notes on pages 8 to 13 form an integral part of these financial statements.

## **York Army Museum**

### **Notes to financial statements for the year ended 31 March 2021**

#### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### **1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

##### **1.2. Incoming resources**

All incoming resources are 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:

Voluntary income is received by way of grants, donations and gifts and is 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.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

##### **1.3. Resources expended**

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

Costs of generating funds comprise the costs associated with attracting voluntary income 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.

##### **1.4. Research and development**

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

## York Army Museum

### Notes to financial statements for the year ended 31 March 2021

#### 1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 20% straight line

#### 1.6. Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

#### 1.7. Stock

Stock is valued at the lower of cost and net realisable value.

#### 1.8. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

### 2. Voluntary income

	<b>2021</b>	<b>2020</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
AMOT donations	27,998	57,845
York Pass	-	2,125
Donations	2,696	4,358
Gift aid	2,236	701
PWO donations	16	41
Grants receivable	61,084	7,538
	<u>94,030</u>	<u>72,608</u>

### 3. Activities for generating funds

	<b>2021</b>	<b>2020</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Shop sales	4,790	15,376
Museum entry fees	13,316	43,555
	<u>18,106</u>	<u>58,931</u>

## York Army Museum

### Notes to financial statements for the year ended 31 March 2021

#### 4. Investment income

	<b>2021</b>	<b>2020</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Income from UK listed investments	1,360	994
	<u>1,360</u>	<u>994</u>
	<u><u>1,360</u></u>	<u><u>994</u></u>

#### 5. Cost of generating voluntary income

	<b>2021</b>	<b>2020</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Museum	114,679	132,941
	<u>114,679</u>	<u>132,941</u>
	<u><u>114,679</u></u>	<u><u>132,941</u></u>

#### 6. Governance costs

	<b>2021</b>	<b>2020</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Other charges	397	-
Movement in investments	(7,150)	3,052
Depreciation & impairment	2,880	2,880
	<u>(3,873)</u>	<u>5,932</u>
	<u><u>(3,873)</u></u>	<u><u>5,932</u></u>

## York Army Museum

### Notes to financial statements for the year ended 31 March 2021

#### 7. Employees

<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	86,711	78,873
Pension costs	2,544	1,859
Other costs	905	3,968
	<u>90,160</u>	<u>84,700</u>

No employee received emoluments of more than £60,000 (2020 : None).

#### Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

<b>2021</b>	<b>2020</b>
<b>Number</b>	<b>Number</b>
<u>5</u>	<u>3</u>

#### 8. Pension costs

The charity operates a pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and was as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Pension charge	<u>2,544</u>	<u>1,859</u>

## York Army Museum

### Notes to financial statements for the year ended 31 March 2021

<b>9. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2020 and At 31 March 2021	14,398	14,398
<b>Depreciation</b>		
At 1 April 2020	8,640	8,640
Charge for the year	2,880	2,880
At 31 March 2021	11,520	11,520
<b>Net book values</b>		
At 31 March 2021	2,878	2,878
At 31 March 2020	5,758	5,758
<b>10. Fixed asset investments</b>	<b>Listed investments £</b>	<b>Total £</b>
<b>Valuation</b>		
At 1 April 2020	32,872	32,872
Revaluations	7,150	7,150
At 31 March 2021	40,022	40,022
All fixed asset investments are held within the United Kingdom.		
<b>11. Debtors</b>	<b>2021 £</b>	<b>2020 £</b>
Other debtors	808	537

## York Army Museum

### Notes to financial statements for the year ended 31 March 2021

#### 12. Creditors: amounts falling due within one year

	<b>2021</b>	<b>2020</b>
	£	£
Other taxes and social security	1,177	-
Other creditors	297	-
Accruals and deferred income	2,394	2,994
	<u>3,868</u>	<u>2,994</u>

#### 13. Analysis of net assets between funds

	<b>Unrestricted funds</b>	<b>Total funds</b>
	£	£
Fund balances at 31 March 2021 as represented by:		
Tangible fixed assets	2,878	2,878
Current assets	66,553	66,553
Current liabilities	(3,868)	(3,868)
	<u>65,563</u>	<u>65,563</u>

#### 14. Unrestricted funds

	<b>At 1 April 2020</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>At 31 March 2021</b>
	£	£	£	£
Unrestricted Funds	<u>62,873</u>	<u>113,496</u>	<u>(110,806)</u>	<u>65,563</u>

**York Army Museum**

**The following pages do not form part of the statutory accounts.**

## York Army Museum

### Detailed statement of financial activities

For the year ended 31 March 2021

	2021		2020	
	£	£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generating funds:</b>				
<i>Voluntary income</i>				
AMOT donations		27,998		57,845
York Pass		-		2,125
Donations		2,696		4,358
Gift aid		2,236		701
PWO donations		16		41
Grants receivable		61,084		7,538
		<u>94,030</u>		<u>72,608</u>
<i>Activities for generating funds</i>				
Shop sales		4,790		15,376
Museum entry fees		13,316		43,555
		<u>18,106</u>		<u>58,931</u>
<i>Investment income</i>				
Income from UK listed investments		1,360		994
		<u>1,360</u>		<u>994</u>
<b>Total incoming resources from generating funds</b>		<u>113,496</u>		<u>132,533</u>
<b>Total incoming resources</b>		<u><u>113,496</u></u>		<u><u>132,533</u></u>
<b>Resources expended</b>				
<b>Costs of generating funds:</b>				

## York Army Museum

### Detailed statement of financial activities

#### For the year ended 31 March 2021

<i>Museum</i>			
Shop purchases	4,347	8,468	
Museum costs	9,893	23,185	
Wages and salaries	86,711	78,873	
Pension costs	2,544	1,859	
Staff travel	252	616	
Staff training	653	3,352	
Repairs and maintenance	158	-	
Insurance	4,577	4,711	
Catering	-	115	
Accountancy fees	600	690	
Computer and website	1,014	1,477	
Telephone	523	554	
Printing, postage and stationery	111	1,890	
Advertising	1,615	5,009	
Subscriptions	787	1,092	
Bank charges	894	1,050	
		<u>114,679</u>	<u>132,941</u>
<b>Total cost of generating voluntary income</b>		<u>114,679</u>	<u>132,941</u>
<b>Fundraising trading:</b>			
<b>cost of goods sold and other costs</b>			
<b>Total costs of generating funds</b>		<u><u>114,679</u></u>	<u><u>132,941</u></u>

**York Army Museum****Detailed statement of financial activities****For the year ended 31 March 2021**

	<b>2021</b>		<b>2020</b>
	£		£
<b>Charitable activities</b>			
<b>Governance costs</b>			
<i>Activities undertaken directly</i>			
Other charges	397		-
Movement in investments	(7,150)		3,052
Depreciation & impairment	2,880		2,880
	<u>          </u>		<u>          </u>
	(3,873)		5,932
<b>Total governance costs</b>	<u>          </u>		<u>          </u>
	(3,873)		5,932
<b>Net incoming/(outgoing) resources for the year</b>	<u>          </u>		<u>          </u>
	2,690		(6,340)