

**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	(3,868)		(2,994)	
<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 Total £</b>	<b>2020 Total £</b>
Income from UK listed investments	1,360	994
	<u>1,360</u>	<u>994</u>

#### 5. Cost of generating voluntary income

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

#### 6. Governance costs

	<b>2021 Total £</b>	<b>2020 Total £</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>

## 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

#### 9. Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
<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

#### 10. Fixed asset investments

	Listed investments £	Total £
<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.

#### 11. Debtors

	2021 £	2020 £
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

	2021	2020
	£	£
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

	Unrestricted funds	Total funds
	£	£
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

	At 1 April 2020	Incoming resources	Outgoing resources	At 31 March 2021
	£	£	£	£
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
	<hr/> 94,030	<hr/> 72,608
<i>Activities for generating funds</i>		
Shop sales	4,790	15,376
Museum entry fees	13,316	43,555
	<hr/> 18,106	<hr/> 58,931
<i>Investment income</i>		
Income from UK listed investments	1,360	994
	<hr/> 1,360	<hr/> 994
<b>Total incoming resources from generating funds</b>	<hr/> 113,496	<hr/> 132,533
<b>Total incoming resources</b>	<hr/> <hr/> 113,496	<hr/> <hr/> 132,533
<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	
		114,679	132,941
<b>Total cost of generating voluntary income</b>		114,679	132,941
<b>Fundraising trading:</b>			
<b>cost of goods sold and other costs</b>			
<b>Total costs of generating funds</b>		114,679	132,941

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</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>(3,873)</u>	<u>5,932</u>
<b>Total governance costs</b>	<u>(3,873)</u>	<u>5,932</u>
<b>Net incoming/(outgoing) resources for the year</b>	<u>2,690</u>	<u>(6,340)</u>