

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

Charity number	1160291
Address	3 Tower Street York Y01 9SB
Trustees	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
Independent Examiner	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

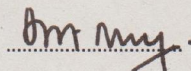
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 £
Incoming resources				
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
Total incoming resources		<u>151,627</u>	<u>151,627</u>	<u>113,496</u>
Resources expended				
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
Total resources expended		<u>127,214</u>	<u>127,214</u>	<u>117,956</u>
Net incoming/(outgoing) resources for the year		24,413	24,413	4,460
Net gains/(losses) on investments		2,346	2,346	7,150
Net movement in funds		<u>26,759</u>	<u>26,759</u>	<u>2,690</u>
Total funds brought forward		65,563	65,563	62,873
Total funds carried forward		<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	£
Fixed assets							
Tangible assets	9			1		2,878	
Investments	10			42,368		40,022	
				42,369		42,900	
Current assets							
Stocks		6,363			8,094		
Debtors	11	745			808		
Cash at bank and in hand		46,642			17,629		
		53,750			26,531		
Creditors: amounts falling due within one year	12	(3,797)			(3,868)		
Net current assets				49,953		22,663	
Net assets				92,322		65,563	
Funds	13						
Unrestricted income funds				92,322		65,563	
Total funds				92,322		65,563	

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

D R E 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 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

	2022	2021
	Total	Total
	£	£
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

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

6. Governance costs

	2022	2021
	Total	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**

Employment costs	2022	2021
	£	£
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:

2022	2021
Number	Number
<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:

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

York Army Museum**Notes to financial statements
for the year ended 31 March 2022****9. Tangible fixed assets**

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2021 and At 31 March 2022	14,398	14,398
Depreciation		
At 1 April 2021	11,520	11,520
Charge for the year	2,877	2,877
At 31 March 2022	14,397	14,397
Net book values		
At 31 March 2022	1	1
At 31 March 2021	2,878	2,878

10. Fixed asset investments

	Listed investments £	Total £
Valuation		
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.

11. Debtors

	2022 £	2021 £
Other debtors	745	808

York Army Museum**Notes to financial statements
for the year ended 31 March 2022****12. 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>