

YORK JOINT SCOUT TRUST

England & Wales - Charity number 524835

Details

Status Registered

Legal form Other

Registered 1971-07-13

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

Contact

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Dunnington
York
YO19 5RH

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Activities

Objects: UNIT OF THE SCOUT ASSOCIATION

Activities: Co-ordination of scouting activities in the city of York and ownership of shared assets.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** YORK, PARTS OF RYEDALE, HARROGATE AND SELBY.
- City Of York
- North Yorkshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £52,010 | £72,229 | - | - |
| 2024-03-31 | £56,271 | £80,011 | - | - |
| 2023-03-31 | £48,136 | £69,699 | - | - |
| 2022-03-31 | £39,321 | £47,685 | - | - |
| 2021-03-31 | £76,608 | £31,095 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------------|-------|------------|
| Martin Matravers | Chair | 2023-12-11 |
| Graeme Taylor | | 2018-02-14 |
| Harry Daniel Pomfret | | 2024-02-12 |
| Hugh James Bardell | | 2023-12-11 |
| Nigel White | | 2020-05-01 |

YORK JOINT SCOUT TRUST

England & Wales - Charity number 524835

Accounts

YORK JOINT SCOUT TRUST

Consolidated Annual and Financial Report

For the Year Ended 31 March 2025

Section A: Reference and Administration Details

- **Charity Name:** York Joint Scout Trust
- **Registered Charity Number:** 524835
- **HQ Registration Number:** T2055
- **Principal Address:** 48 Horsfield Way, Dunnington, York, YO19 5RH

Trustees:

| Name | Office | Dates Acted (if not full year) |
|----------------|-----------|--------------------------------|
| Lars Kramm | Chair | 01/04/24–30/06/24 |
| Graeme Taylor | Treasurer | Full Year |
| Nigel White | Trustee | Full Year |
| David McDowell | Trustee | Resigned 16/05/25 |
| Matt Matravers | Chair | Full Year |
| Hugh Bardell | Trustee | Full Year |
| Harry Pomfret | Trustee | Full Year |

Section B: Structure, Governance and Management

- **Governing Document:** Royal Charter and Bye Laws of The Scout Association
- **Constitution:** Trust established under Scout Association rules
- **Trustee Selection:** Appointed per Scout Association Policy, Organisation and Rules
- **Board Composition:** Chair, Treasurer, and 4 Trustees; meets every 5 months
- **Training:** Trustees complete “Being a Scouts Trustee” learning within 6 months

Risk Management:

- **Building & Equipment Damage:** Covered by insurance
 - **Injury Risks:** Risk assessments and insurance in place
 - **Income Reduction:** Reserves held; subscriptions may be adjusted
 - **Volunteer Shortage:** Could impact operations; reliance on volunteers is critical
 - **Internal Controls:** Dual signatories for payments; comprehensive insurance coverage
-

Section C: Objectives and Activities

- **Purpose:** Support young people's personal development through Scouting
- **Values:** Integrity, Respect, Care, Belief, Co-operation
- **Method:** Fun, outdoor/indoor activities, learning by doing, spiritual reflection

Main Activity:

Provision of an Activity and Camping Facility for York Scouts and others

Public Benefit:

Meets Charity Commission criteria under education and community development

Section D: Achievements and Performance

- Despite reduced volunteer availability, over 1,300 campers and 1,076 lodge guests used the Centre
 - Instructor-led activities were limited due to volunteer constraints
-

Section E: Financial Review

Reserves Policy:

Hold reserves equivalent to 12 months running costs (~£31,000)

Investment Policy:

Low-risk strategy; funds held in cash with mainstream banks or building societies

Principal Sources of Funds:

Subscriptions, fundraising, donations, and Centre income

Expenditure Support:

Funds used to maintain Snowball Plantation and support Scouting activities

Treasurer's Commentary

- **Reported Loss:** £23,404 (2024: £23,740)
- **Depreciation:** £16,152 (down from £20,212)
- **Account Transfers:** YAS and Gang Show removed from JST accounts
- **Distributions:** £4,307 to York Ebor and Minster Districts for overseas visits
- **Badge Sales:** Transferred to YAS; £985 written off

Future Outlook:

With most assets written down, depreciation will reduce to ~£6,000/year. Trustees aim for breakeven in 2025–26.

Statement of Financial Activities (Summary)

| Category | 2025 (£) | 2024 (£) |
|--------------------------|-------------|-------------|
| Total Income | 52,009.68 | 56,271.49 |
| Total Expenditure | 72,229.17 | 80,011.49 |
| Net Loss | (23,404.39) | (23,740.00) |
| Net Assets | 92,601.18 | 116,005.57 |
| General Funds | 67,848.54 | 84,717.56 |
| Restricted Funds | 24,752.64 | 31,288.01 |

Section F: Plans for Future Periods

- Focus on maintaining Snowball Plantation
 - Aim to stabilize finances and improve volunteer recruitment
 - Continue supporting Scouting activities and facility access
-

Section G: Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the trustees:

Graeme Taylor, Treasurer

Date: 07/10/2025

Independent Examiner's Report

Independent examiner's report to the trustees of York Joint Scout Trust

I report to the trustees on my examination of the accounts of the York Joint Scout Trust for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity trustees of the York Joint Scout Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the York Joint Scout Trust accounts 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 that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the York Joint Scout Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of 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.

Signed: C Hutchinson

Name: Claire Hutchinson

Professional Qualification: CGMA – Chartered Management Accountant

Address: [REDACTED] YO30 5QN

Date: 01 June 2025

YORK JOINT SCOUT TRUST

England & Wales - Charity number 524835

Accounts

Trustees' Annual Report

For the period

From (start date)

| | | | | | |
|---|---|---|---|---|---|
| 0 | 1 | 0 | 4 | 2 | 3 |
|---|---|---|---|---|---|

to end date

| | | | | | |
|---|---|---|---|---|---|
| 3 | 1 | 0 | 3 | 2 | 4 |
|---|---|---|---|---|---|

Section A

Reference and administration details

Charity name

YORK JOINT SCOUT TRUST

Other names the charity is known by

Registered charity number (if any)

5 2 4 8 3 5

HQ registration number

T 2 0 5 5

Charity's principal address

48 HORSFIELD WAY

DUNNINGTON

YORK

Postcode

Y O 1 9 5 R H

Names of the charity trustees who manage the charity

(These will be published in the annual report of the charity and the Charity Register if reporting for a Registered Charity with a charity regulator)

| | Trustee Name | Office (if any) | Dates acted if not for whole year |
|----|----------------|-----------------|-----------------------------------|
| 1 | LARS KRAMM | CHAIR | |
| 2 | GRAEME TAYLOR | TREASURER | |
| 3 | NIGEL WHITE | | |
| 4 | DAVID MCDOWELL | | |
| 5 | GARY GELLISSON | | 01/04/23 - 10/03/24 |
| 6 | MATT MATRAVERS | | 11/12/23 - 31/03/24 |
| 7 | HUGH BARDELL | | 11/12/23 - 31/03/24 |
| 8 | HARRY POMFRET | | 12/02/24 - 31/03/24 |
| 9 | MATTHEW LARKIN | | 04/05/23 - 12/09/23 |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |

Names and addresses of advisers (optional information but encouraged as best practice)

(These will be published in the annual report of the charity)

| Type of advisor | Name | Address |
|-----------------|------|---------|
| | | |
| | | |
| | | |

Section B**Structure, governance and management**

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

The Joint Scout Trust (JST) governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted

(e.g. trust, association, company)

The Joint Scout trust is a trust established under its rules which are common to all Scouts.

Trustee selection methods

(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

The JST is managed by the Trustee Board, the members of which are the 'Charity Trustees'. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

Policies and procedures adopted for:

- a) the induction and training of trustees;
- b) trustee' consideration of major risks and the systems and procedures to manage them

The Trustee Board consists of the Chair, Treasurer and 5 Trustees and meets every 5 months.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

This Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.



| Section B | Structure, governance and management (continued) |
|------------------|---|
| | <p>Risk and Internal Control</p> <p>The Group Trustee Board has identified the major risks to which they believe the charity is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:</p> <p>Damage to the building, property and equipment. The charity has sufficient buildings and contents insurance in place to mitigate against permanent loss.</p> <p>Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities. PAME Insurance is in place for non-members.</p> <p>Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Board could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.</p> <p>Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.</p> <p>Reduction or loss of members. The Group provides activities for all young people aged 4 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.</p> |

Risk and Internal Control

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

| Section C | |
|---|---|
| | Objectives and activities |
| Summary of the objects of the charity set out in its governing document | <p>The Purpose of Scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p>The Values of Scouting As Scouts we are guided by these values: Integrity - We act with integrity; we are honest, trustworthy and loyal. Respect - We have self-respect and respect for others. Care - We support others and take care of the world in which we live. Belief - We explore our faiths, beliefs and attitudes. Co-operation - We make a positive difference; we co-operate with others and make friends.</p> <p>The Scout Method Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and: - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - share in spiritual reflection - take responsibility and make choices - undertake new and challenging activities - make and live by their Promise.</p> |
| Summary of the main activities in relation to these objects | |

Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- contribution made by volunteers;
- policy on investments.

Public benefit statement

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Bookings at Snowball Plantation continue to improve following a couple of fallow years, a consequence of the pandemic. A successful family open day was held in April 23 to remind customers past and present of what the site has to offer. In December we identified a potential issue with our Lodge fire panel and £11K was spent from reserves to promptly address the issue .

Section E Financial Review

Brief statement of the charity's policy on reserves

Reserves Policy
The Trust's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that we should hold a sum equivalent to 12 months running costs, circa £15K

Quantify and explain any designations

Details of any funds materially in deficit

(circumstances plus steps to eliminate)

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives;

Investment Policy

The Trust's net Income is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. It has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or common deposit funds

The Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the Trustee Board considers the cash flow requirements.

Section F Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)

Section G Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

| | |
|---------------|--|
| Graeme Taylor | |
|---------------|--|

Full name(s)

| | |
|---------------|--|
| Graeme Taylor | |
|---------------|--|

Position (eg Secretary, Chair)

| | |
|-----------|--|
| Treasurer | |
|-----------|--|

Date

| | | | | | |
|---|---|---|---|---|---|
| 2 | 0 | 1 | 1 | 2 | 4 |
|---|---|---|---|---|---|

YORK JOINT SCOUT TRUST

Statement of Financial Activities summary for the year ended 31 March 2024

| | This Year General Funds | This Year Restricted Funds | This Year Total | 2022/3 Total |
|------------------------------------|-------------------------------|----------------------------------|--------------------|--------------------|
| | £ | £ | £ | £ |
| TOTAL INCOMING RESOURCES (page A4) | 56,271.49 | 0.00 | 56,271.49 | 48,136.23 |
| TOTAL RESOURCES EXPENDED (page A5) | <u>(69,416.13)</u> | <u>(10,595.36)</u> | <u>(80,011.49)</u> | <u>(69,698.73)</u> |
| | (13,144.64) | (10,595.36) | (23,740.00) | (21,562.50) |
| TRANSFER | | | | |
| NET INCOMING (OUTGOING) RESOURCES | <u>(13,144.64)</u> | <u>(10,595.36)</u> | <u>(23,740.00)</u> | <u>(21,562.50)</u> |
| FUND BALANCES BROUGHT FORWARD | 97,862.20 | 41,883.37 | 139,745.57 | 161,308.07 |
| FUND BALANCES CARRIED FORWARD | <u>£84,717.56</u> | <u>£31,288.01</u> | <u>£116,005.57</u> | <u>£139,745.57</u> |

YORK JOINT SCOUT TRUST

Statement of Financial Activities for the year ended 31 March 2024

| | Notes | This Year General Funds £ | This Year Restricted Funds £ | This Year Total £ | 2022/3 Year Total |
|---------------------------------|-------|------------------------------------|---------------------------------------|-------------------------|-------------------------|
| INCOMING RESOURCES | | | | | |
| Membership subscriptions | | 0.00 | | 0.00 | 0.00 |
| INVESTMENT INCOME | | | | | |
| Bank interest | | 5.07 | 0.00 | 5.07 | 0.31 |
| COIF Charities Deposit Account | | 1,617.22 | 0.00 | 1,617.22 | 539.24 |
| | | <u>1,622.29</u> | <u>0.00</u> | <u>1,622.29</u> | <u>539.55</u> |
| DONATIONS | | | | | |
| | | 9,309.11 | 0.00 | 9,309.11 | 13,015.21 |
| Gift Aid Tax Recoverable | | <u>1,227.86</u> | <u>0.00</u> | <u>1,227.86</u> | <u>0.64</u> |
| | | <u>10,536.97</u> | <u>0.00</u> | <u>10,536.97</u> | <u>13,015.85</u> |
| CENTRE INCOME | | | | | |
| Centre Fees | | 18,518.00 | 0.00 | 18,518.00 | 15,923.50 |
| Site Fees | | 8,977.35 | | 8,977.35 | 5,885.87 |
| Shop Income | | 657.40 | | 657.40 | 31.00 |
| Telephone income | | 0.00 | | 0.00 | 0.00 |
| | | <u>28,152.75</u> | <u>0.00</u> | <u>28,152.75</u> | <u>21,840.37</u> |
| FUND RAISING | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 |
| Gang Show | | 0.00 | 0.00 | 0.00 | 0.00 |
| | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| OTHER INCOMING RESOURCES | | | | | |
| Camps and Events | | 4,278.63 | | 4,278.63 | 1,737.66 |
| District Contributions | | 8,005.75 | 0.00 | 8,005.75 | 6,565.75 |
| Miscellaneous | | 301.10 | | 301.10 | 247.85 |
| Gain On sale Of Fixed Assets | | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale of badges/clothing | | 2,587.00 | 0.00 | 2,587.00 | 2,747.20 |
| Activity Income | | 787.00 | 0.00 | 787.00 | 1,442.00 |
| | | <u>15,959.48</u> | <u>0.00</u> | <u>15,959.48</u> | <u>12,740.46</u> |
| TOTAL INCOMING RESOURCES | | <u>£56,271.49</u> | <u>£0.00</u> | <u>£56,271.49</u> | <u>£48,136.23</u> |

YORK JOINT SCOUT TRUST

Statement of Financial Activities for the year ended 31 March 2024

| | Notes | This Year General Funds £ | This Year Restricted Funds £ | This Year Total £ | 2022/3 Total £ |
|---------------------------------|-------|------------------------------------|---------------------------------------|-------------------------|----------------------|
| RESOURCES EXPENDED | | | | | |
| MEMBERSHIP SUBSCRIPTIONS | | 0.00 | | 0.00 | 0.00 |
| RECURRENT COSTS | | | | | |
| Cleaning | | 1,925.12 | | 1,925.12 | 668.09 |
| Consumables | | 339.57 | | 339.57 | 0.00 |
| Security Alarm/ Fire Protection | | 12,635.82 | | 12,635.82 | 5,276.54 |
| Rent | | 450.00 | | 450.00 | 466.67 |
| Rates and Refuse | | 1,178.42 | | 1,178.42 | 1,227.94 |
| Light,Heat and Sewerage | | 8,872.15 | | 8,872.15 | 5,163.28 |
| Insurance | | 1,299.14 | 0.00 | 1,299.14 | 5,006.24 |
| Shop Purchases | | 1,482.40 | 0.00 | 1,482.40 | 565.90 |
| Telephone | | 1,224.77 | | 1,224.77 | 470.67 |
| | | <u>29,407.39</u> | <u>0.00</u> | <u>29,407.39</u> | <u>18,845.33</u> |
| ACTIVITIES | | | | | |
| Camps and Events | | 5,586.98 | 0.00 | 5,586.98 | 1,761.65 |
| Gang Show | | 0.00 | | 0.00 | 81.23 |
| Ceremonials | | 4,201.07 | | 4,201.07 | 3,589.88 |
| | | <u>9,788.05</u> | <u>0.00</u> | <u>9,788.05</u> | <u>5,432.76</u> |
| REPAIRS AND RENEWALS | | | | | |
| Centre | | 4,743.78 | 0.00 | 4,743.78 | 3,686.79 |
| Plant | | 629.13 | | 629.13 | 831.67 |
| Site | | 1,211.18 | 0.00 | 1,211.18 | 1,886.46 |
| | | <u>6,584.09</u> | <u>0.00</u> | <u>6,584.09</u> | <u>6,404.92</u> |
| FUND RAISING | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 |
| ADMINISTRATION EXPENSES | | | | | |
| | | 7,780.46 | 0.00 | 7,780.46 | 5,042.82 |
| ACTIVITY EXPENDITURE | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 |
| GRANTS | | | | | |
| | | 0.00 | | 0.00 | 0.00 |
| EQUIPMENT | | | | | |
| | | 4,323.31 | 0.00 | 4,323.31 | 12,041.02 |
| BADGE PURCHASES | | | | | |
| | | 1,801.75 | | 1,801.75 | 2,061.45 |
| OTHER EXPENDITURE | | | | | |
| | | 114.20 | | 114.20 | 144.86 |
| DEPRECIATION | | | | | |
| | | 9,616.88 | 10,595.36 | 20,212.24 | 19,725.57 |
| TOTAL RESOURCES EXPENDED | | <u>£69,416.13</u> | <u>£10,595.36</u> | <u>£80,011.49</u> | <u>£69,698.73</u> |

YORK JOINT SCOUT TRUST

Statement of Financial Activities for the year ended 31 March 2024

| | Notes | This Year £ | This Year £ | 2022/3 £ |
|-----------------------------------|-------|------------------|--------------------|--------------------|
| FIXED ASSETS | | | | |
| Tangible assets | 2 | | 62,636.32 | 82,848.56 |
| CURRENT ASSETS | | | | |
| Stocks | | 609.68 | | 2,689.83 |
| Debtors and Prepayments | 3 | 17,159.06 | | 10,055.47 |
| COIF Charities Deposit Account | | 26,084.72 | | 26,809.98 |
| Cash at bank and in hand | 4 | 34,267.46 | | 30,388.18 |
| | | <u>78,120.92</u> | | <u>69,943.46</u> |
| less: CURRENT LIABILITIES | | | | |
| Amounts due within one year | 5 | 24,751.67 | | 13,046.45 |
| | | <u></u> | | <u></u> |
| NET CURRENT ASSETS | | | 53,369.25 | 56,897.01 |
| Amounts due in more than one year | | | 0.00 | 0.00 |
| NET ASSETS | | | <u>£116,005.57</u> | <u>£139,745.57</u> |
| Represented by:- | | | | |
| FUNDS | | | | |
| General Funds | | | 84,717.56 | 97,862.20 |
| Restricted Funds | | | 31,288.01 | 41,883.37 |
| | | | <u>£116,005.57</u> | <u>£139,745.57</u> |

Approved by the Trustees on

and signed on their behalf by

Chairperson

The notes on pages 5 to 6 form part of these accounts

YORK JOINT SCOUT TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

a) Basis of accounting

These accounts are prepared under the historical cost convention (modified to include the revaluation of investments) in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting by Charities.

b) Provision for depreciation of fixed assets of the activities centre is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life.

The depreciation rates currently in use are: Original Buildings 2.5%, Centre Refurbishment 4%
Plant and Equipment 20% straight line.

c) Stocks are valued at the lower of cost and net realisable value.

d) The accounts include the income and expenditure of York Active Support and two thirds of the figures for the York Scout and Guide Gang Show.

2. TANGIBLE ASSETS

| | Land & Buildings | Equipment | Total |
|------------------------------|---------------------------------|------------------|-------------------|
| COST Brought forward | 305,112.46 | 57,211.57 | 362,324.03 |
| Additions | | 0.00 | 0.00 |
| Disposals | | 0.00 | 0.00 |
| Carried forward | <u>305,112.46</u> | <u>57,211.57</u> | <u>362,324.03</u> |
| DEPRECIATION Brought forward | 245,159.37 | 34,316.10 | 279,475.47 |
| Charge for the Year | 11,097.84 | 9,114.40 | |
| Eliminated on disposals | | 0.00 | 0.00 |
| Carried forward | <u>256,257.21</u> | <u>43,430.50</u> | <u>299,687.71</u> |
| NET BOOK VALUE | | | |
| Carried forward | <u>48,855.25</u> | <u>13,781.07</u> | <u>62,636.32</u> |
| Brought forward | <u>59,953.09</u> | <u>22,895.47</u> | <u>82,848.56</u> |

3. DEBTORS

| | This year | Previous Year |
|-----------------------|------------------|------------------|
| Debtors | 16,356.00 | 9,830.47 |
| Prepayments | 44.96 | 225.00 |
| Income Tax to recover | 758.10 | 0.00 |
| | <u>17,159.06</u> | <u>10,055.47</u> |

4. CASH AT BANK AND IN HAND

| | | |
|-----------------------|------------------|------------------|
| Bank Current Accounts | 12,799.99 | 13,632.07 |
| Bank Deposit Accounts | 21,386.60 | 16,557.39 |
| Cash in Hand | 80.87 | 198.72 |
| | <u>34,267.46</u> | <u>30,388.18</u> |

5. LIABILITIES

| | | |
|---------------------|------------------|------------------|
| Trade Creditors | 342.67 | 6.60 |
| Refundable deposits | 1,800.00 | 2,250.00 |
| Fees in Advance | 22,609.00 | 10,789.85 |
| | <u>24,751.67</u> | <u>13,046.45</u> |

6. EMPLOYEE'S REMUNERATION

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

7. TRUSTEES EXPENSES

| | | |
|----------------------------|------|--------|
| No. of Trustees reimbursed | 0 | 0 |
| Travel expenses | 0.00 | 162.00 |

8. ANALYSIS OF INCOME AND EXPENDITURE

| General | Snowball | Trust | York Active Support | Gang Show | Total |
|-------------------|-----------------|--------------|----------------------------|------------------|--------------|
| Income | 48,140.14 | 6,613.28 | 1,413.00 | 105.07 | 56,271.49 |
| Expenditure | 61,944.24 | 6,047.13 | 1,395.44 | 29.32 | 69,416.13 |
| Surplus/(Deficit) | (13,804.10) | 566.15 | 17.56 | 75.75 | (13,144.64) |
| Restricted | | | | | |
| Income | 0.00 | 0.00 | | | 0.00 |
| Expenditure | 10,595.36 | 0.00 | | | 10,595.36 |
| Surplus/(Deficit) | (10,595.36) | 0.00 | | | (10,595.36) |

9. ANALYSIS OF ASSETS AND LIABILITIES

| | Snowball | Trust | York Active Support | Gang Show | Total |
|---------------------|-----------------|--------------|----------------------------|------------------|--------------|
| Tangible assets | 62,636.32 | | | | 62,636.32 |
| Stocks | 0.00 | 476.35 | 0.00 | 133.33 | 609.68 |
| Debtors etc | 17,114.10 | 500.00 | (455.04) | 0.00 | 17,159.06 |
| COIF Deposit | 23,344.17 | 2,740.55 | | | 26,084.72 |
| Cash at bank etc | 26,681.23 | 3,433.62 | 2,409.88 | 1,742.73 | 34,267.46 |
| Current Liabilities | (24,105.67) | 0.00 | (646.00) | 0.00 | (24,751.67) |
| Long Term Liability | | 0.00 | | | 0.00 |
| NET ASSETS | 105,670.15 | 7,150.52 | 1,308.84 | 1,876.06 | 116,005.57 |

10. ANALYSIS OF FUNDS

| | | | | | |
|------------|------------|----------|----------|----------|------------|
| General | 74,382.14 | 7,150.52 | 1,308.84 | 1,876.06 | 84,717.56 |
| Restricted | 31,288.01 | 0.00 | | | 31,288.01 |
| | 105,670.15 | 7,150.52 | 1,308.84 | 1,876.06 | 116,005.57 |

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

Unqualified report for a non-company charity preparing accruals accounts with a gross income of £250,000 or less in the relevant financial year

Independent examiner's report to the trustees of York Joint Scout Trust

I report to the trustees on my examination of the accounts of the York Joint Scout Trust for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the York Joint Scout Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the York Joint Scout Trust accounts 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 that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the York Joint Scout Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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.

Signed:



Name: Claire Hutchinson

Relevant professional qualification or membership of professional bodies (if any):
CGMA – Chartered Management Accountant

Address: 14 Reighton Avenue, York, YO30 5QN

Date: 27 June 2024

YORK JOINT SCOUT TRUST

England & Wales - Charity number 524835

Accounts

Trustees' Annual Report

For the period

From (start date)

0 1 0 4 2 2

to end date

3 1 0 3 2 3

Section A

Reference and administration details

Charity name

The York Joint Scout Trust

Other names the charity is known by

York Scout Centre

Registered charity number (if any)

5 2 4 8 3 5

HQ registration number

T 2 0 5 5

Charity's principal address

48 Horsfield Way

Dunnington

York

Postcode

Y O 1 9 5 R H

Names of the charity trustees who manage the charity

(These will be published in the annual report of the charity and the Charity Register if reporting for a Registered Charity with a charity regulator)

| | Trustee Name | Office (if any) | Dates acted if not for whole year |
|----|-----------------|-----------------|-----------------------------------|
| 1 | Lars Kramm | Chair | |
| 2 | Nigel White | | |
| 3 | David McDowell | | |
| 4 | Graeme Taylor | Treasurer | Appointed Treasurer 07.11.22 |
| 5 | Simon Errington | | Resigned 07.11.22 |
| 6 | Jill Errington | Treasurer | Resigned 07.11.22 |
| 7 | Gary Gelissen | | Appointed 27.10.22 |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |

Names and addresses of advisers (optional information but encouraged as best practice)

(These will be published in the annual report of the charity)

| Type of advisor | Name | Address |
|-----------------|--------------------------|---------|
| Insurance | Unity Insurance Services | |
| Insurance | PB Curran & Co | |
| | | |
| | | |

Section B**Structure, governance and management**

Description of the charity's trusts

Type of governing document

The Trust's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

(e.g. trust deed, constitution)

How the charity is constituted

The Trust is established under its rules which are common to all Scouts.

(e.g. trust, association, company)

Trustee selection methods

(e.g. appointed by, elected by)

The Trust represents the interests of York Ebor and York Minster Districts. Each District nominates three individuals to act as Trustees.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

The Trust is managed by its nominated Trustees who are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Secretary, Treasurer and 3 Trustees.

Policies and procedures adopted for:

- a) the induction and training of trustees;
- b) trustee' consideration of major risks and the systems and procedures to manage them

The Trust is an independent charity which functions:

- a) To ensure that certain assets and property, jointly owned by the Districts, are effectively managed and controlled, directly or through the Units.
- b) To co-ordinate fundraising, grant applications and appeals in respect of such assets and property, and of the work which is undertaken by the Units.
- c) To request other to undertake events and activities on behalf of the members of both districts, including ceremonials, camps and meetings.

The Trust works both through the Units and through selected individuals to ensure that the aims and objectives of Scouting are met, that Members of the movement are supported and empowered, and that appropriate oversight and monitoring is in place. At all times the Trust works to support the needs of the membership in the Districts. The Trust and Units operate within the Charity Commission

operate within the Charity Commission, legislation and the Scout Association's Policy, Organisation and Rules (POR).

Section B

Structure, governance and management (continued)

Risk and Internal Control

The Trustee Board has identified the major risks to which they believe the Trust is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The Trust has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. Risk Assessments are undertaken before all activities.

Reduced income from fund raising. The Trust is primarily reliant upon income from renting out buildings and campsites, District Contributions and fundraising. The Trust holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Board could raise the value of fees to increase the income to the Trust on an ongoing basis, either temporarily or permanently.

Reduction or loss of volunteers. The Trust is totally reliant upon volunteers to run and administer the activities and maintain assets. If there was a reduction in the number of volunteers to an unacceptable level this might result in the cessation of activities.

The Trust has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.



| Section C | Objectives and activities |
|---|---|
| Summary of the objects of the charity set out in its governing document | <p>The Purpose of Scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p>The Values of Scouting As Scouts we are guided by these values: Integrity - We act with integrity; we are honest, trustworthy and loyal. Respect - We have self-respect and respect for others. Care - We support others and take care of the world in which we live. Belief - We explore our faiths, beliefs and attitudes. Co-operation - We make a positive difference; we co-operate with others and make friends.</p> <p>The Scout Method Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:</p> <ul style="list-style-type: none">- enjoy what they are doing and have fun- take part in activities indoors and outdoors- learn by doing- share in spiritual reflection- take responsibility and make choices- undertake new and challenging activities- make and live by their Promise. |
| Summary of the main activities in relation to these objects | <p>Through the running of the Snowball Plantation Activity Centre we encourage Young people to experience the adventure of staying away from home in a woodland environment. Through teamwork they are responsible for looking after their accommodation and cooking meals for themselves.</p> |

Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- contribution made by volunteers;
- policy on investments.

The Trust is an independent charity which functions:

- a) To ensure that certain assets and property, jointly owned by the Districts, are effectively managed and controlled, directly or through the Units.
- b) To co-ordinate fundraising, grant applications and appeals in respect of such assets and property, and of the work which is undertaken by the Units.
- c) To request other to undertake events and activities on behalf of the members of both districts, including ceremonials, camps and meetings.

The Trust works both through the Units and through selected individuals to ensure that the aims and objectives of Scouting are met, that Members of the movement are supported and empowered, and that appropriate oversight and monitoring is in place. At all times the Trust works to support the needs of the membership in the Districts. The Trust and Units operate within the Charity Commission legislation and the Scout Association's Policy, Organisation and Rules (POR).

Public benefit statement

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Snowball Plantation bookings improved significantly following a quiet 2021/22. It was also possible to host the first citywide St George's Day parade and service following the pandemic

Section E Financial Review

Brief statement of the charity's policy on reserves

Reserves Policy

The Trust's policy on reserves is to hold sufficient resources to continue its charitable activities should income and fundraising activities fall short. The Trustee Board considers that the group should hold a sum equivalent to 6 months running costs, circa £20K

The Group held reserves of approximately £27K against this at year end. This is above the level required for operating expenses.

Quantify and explain any designations

Details of any funds materially in deficit (circumstances plus steps to eliminate)

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);

Investment Policy (Specimen 1)

The Trust's net Income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The Trust has therefore adopted a low risk strategy to the investment of its funds. The majority of funds are held in a cash deposit fund administered by CCLA with smaller balances deposited using only mainstream banks or building societies.

- how expenditure has supported the key objectives of the charity;

The Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure it obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the Trustee Board considers the cash flow requirements.

- investment policy and objectives;

Section F Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)

Section G Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s) Graeme Taylor Lars Kramm

Full name(s) Graeme Taylor Lars Kramm

Position (eg Secretary, Chair) Treasurer Chair

Date 1 9 0 7 2 3

YORK JOINT SCOUT TRUST

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

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

YORK JOINT SCOUT TRUST

Statement of Financial Activities for the year ended 31 March 2023

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

YORK JOINT SCOUT TRUST

Statement of Financial Activities for the year ended 31 March 2023

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

YORK JOINT SCOUT TRUST

Statement of Financial Activities for the year ended 31 March 2023

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

Approved by the Trustees on 19th July 2023 and signed on their behalf by

Chairperson

The notes on pages 5 to 6 form part of these accounts

YORK JOINT SCOUT TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

a) Basis of accounting

These accounts are prepared under the historical cost convention (modified to include the revaluation of investments) in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting by Charities.

b) Provision for depreciation of fixed assets of the activities centre is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life.

The depreciation rates currently in use are: Original Buildings 2.5%, Centre Refurbishment 4%
Plant and Equipment 20% straight line.

c) Stocks are valued at the lower of cost and net realisable value.

d) The accounts include the income and expenditure of York Active Support and two thirds of the figures for the York Scout and Guide Gang Show.

2. TANGIBLE ASSETS

| | Land & Buildings | Equipment | Total |
|------------------------------|---------------------|------------------|-------------------|
| COST Brought forward | 305,112.46 | 57,211.57 | 353,574.03 |
| Additions | | 0.00 | 0.00 |
| Disposals | | 0.00 | 0.00 |
| Carried forward | <u>305,112.46</u> | <u>57,211.57</u> | <u>362,324.03</u> |
| DEPRECIATION Brought forward | 234,061.53 | 25,688.37 | 259,749.90 |
| Charge for the Year | 11,097.84 | 8,627.73 | 19,725.57 |
| Eliminated on disposals | | 0.00 | 0.00 |
| Carried forward | <u>245,159.37</u> | <u>34,316.10</u> | <u>279,475.47</u> |
| NET BOOK VALUE | | | |
| Carried forward | <u>59,953.09</u> | <u>22,895.47</u> | <u>82,848.56</u> |
| Brought forward | <u>71,050.93</u> | <u>31,523.20</u> | <u>93,824.13</u> |

3. DEBTORS

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

4. CASH AT BANK AND IN HAND

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

5. LIABILITIES

| | | |
|---------------------|------------------|------------------|
| Trade Creditors | 6.60 | 9,222.01 |
| Refundable deposits | 2,250.00 | 1,700.00 |
| Fees in Advance | 10,789.85 | 5,016.25 |
| | <u>13,046.45</u> | <u>15,938.26</u> |

6. EMPLOYEE'S REMUNERATION

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

7. TRUSTEES EXPENSES

| | | |
|----------------------------|------|--------|
| No. of Trustees reimbursed | 0 | 0 |
| Travel expenses | 0.00 | 162.00 |

8. ANALYSIS OF INCOME AND EXPENDITURE

| General | Snowball | Trust | York Active Support | Gang Show | Total |
|-------------------|-----------------|--------------|----------------------------|------------------|--------------|
| Income | 40,178.67 | 6,211.59 | 1,745.66 | 0.31 | 48,136.23 |
| Expenditure | 51,022.80 | 6,319.81 | 1,612.86 | 147.90 | 59,103.37 |
| Surplus/(Deficit) | (10,844.13) | (108.22) | 132.80 | (147.59) | (10,967.14) |
| Restricted | | | | | |
| Income | 0.00 | 0.00 | | | 0.00 |
| Expenditure | 10,595.36 | 0.00 | | | 10,595.36 |
| Surplus/(Deficit) | (10,595.36) | 0.00 | | | (10,595.36) |

9. ANALYSIS OF ASSETS AND LIABILITIES

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

10. ANALYSIS OF FUNDS

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

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

Unqualified report for a non-company charity preparing accruals accounts with a gross income of £250,000 or less in the relevant financial year

Independent examiner's report to the trustees of York Joint Scout Trust

I report to the trustees on my examination of the accounts of the York Joint Scout Trust for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the York Joint Scout Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the York Joint Scout Trust accounts 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 that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the York Joint Scout Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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.

Signed:



Name: Claire Hutchinson

Relevant professional qualification or membership of professional bodies (if any):
CGMA – Chartered Management Accountant

Address: 14 Reighton Avenue, York, YO30 5QN

Date: 27 June 2024

YORK JOINT SCOUT TRUST

England & Wales - Charity number 524835

Accounts

The York Joint Scout Trust

Trustees' Annual Report for the period from 1 April 2021 to 31 March 2022

Section A Reference and administration details

| | |
|--|--------------------------------------|
| Registration Number with the Charity Commissioners | 524835 |
| Registration Number with the Scout Association | T2055 |
| Charity's Principal Address | Ashley Park Crescent, YORK, YO31 1HH |

Names of the charity trustees who manage the charity

Trustees

Lars Kramm
Nigel White
Jill Errington
Simon Errington
David McDowell
Graeme Taylor

Bankers HSBC, 13 Parliament Street, York YO1 8SG
Charities Aid Foundation Bank

Custodian Trustees Scout Association Trust Corporation
(in respect of Snowball Plantation)

Other Advisers Burns & Co (Solicitors)
Martin Ramsden (Quantity Surveyor)
P B Curran & Co (Insurance Brokers)
Unity Insurance Services
D E Ford Insurance
(all in respect of Snowball Plantation)

Section B Structure, governance and management

Governing documents

The Trusts governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the Charity is constituted

The Trust is established under The Scout Association's rules which are common to all Scout Bodies. As a registered charity the Trust confirms that its Trustees pay due regard to the Charity Commission guidance on public benefit in determining its activities.

Trustee selection methods

Because the Trust represents the interests of the York Ebor and York Minster Scout Districts, those Districts each nominate three individuals to act as Trustees.

Trust management

The Trust is managed by its nominated Trustees, who are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission, as appropriate.

Trust functions

This Trust exists to co-ordinate the activities of York Ebor and York Minster Scout Districts in respect of:

The management and maintenance of the jointly owned property, including land and property at Stockton-on-the-Forest known as Snowball Plantation, for which the Principal Trustee is the Scout Association Trustee Corporation

The raising of funds and the administration of joint finance

The insurance of persons, property and equipment

The management of scouting events and activities in the City of York

Trust controls

The Trust has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, including dual signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

No serious incidents that should have been reported to the Charity Commission have occurred.

The Trust delegates responsibilities as follows:

For the management and maintenance of property at Snowball Plantation, to the Snowball Plantation Management Committee and for the administration of York Active Support to the York Active Support Committee, each through a mandate granted by the Trust and with accounts consolidated into those of the Trust.

The York Scout & Guide Gang Show is an independent body, representing the two York Scout Districts and Girlguiding North Yorkshire South, but holds a mandate from the Trust, through which it is registered; its accounts are consolidated into those of the Trust.

Reserves

The Trust's policy on reserves is to hold sufficient resources to continue its activities at Snowball Plantation and across the City of York. The Trustees continue to be aware of the need to maximise the level of usage at Snowball Plantation and to budget for realistic income and expenditure, and to prepare and monitor realistic budgets for all other activities.

Section C Objectives and activities

The objectives of the Trust are those of a unit of the Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local national and international communities.

The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The Trust meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Work has started once again on refurbishing a hut on the site and hopefully will be in use in 2023.

The closure, due to the global pandemic has impacted on the finances of Snowball Plantation as the customers are not fully confident to make indoor over night stays.

The service team, who are all volunteers, and who give freely of their time, have continued to work when circumstances have allowed.

The annual St George's Day Parade and Chief Scout Awards presentation evening were both cancelled in 2021 due to the pandemic.

Section D Declaration

The Trustees declare that they have approved the Trustees' report above

Signed on behalf of the Trustees:

| |
|--------------------|
| Lars Kramm |
| Full Name Position |
| Chairman |
| 22.08.22 |

YORK JOINT SCOUT TRUST

Statement of Financial Activities summary for the year ended 31 March 2022

| | This Year General Funds | This Year Restricted Funds | This Year Total | Previous Year Total |
|------------------------------------|-------------------------------|----------------------------------|--------------------|---------------------------|
| | £ | £ | £ | £ |
| TOTAL INCOMING RESOURCES (page A4) | 39,321.31 | 0.00 | 39,321.31 | 76,608.66 |
| TOTAL RESOURCES EXPENDED (page A5) | <u>(37,079.70)</u> | <u>(10,595.36)</u> | <u>(47,675.06)</u> | <u>(41,690.94)</u> |
| | 2,241.61 | (10,595.36) | (8,353.75) | 34,917.72 |
| TRANSFER | | | | |
| NET INCOMING (OUTGOING) RESOURCES | <u>2,241.61</u> | <u>(10,595.36)</u> | <u>(8,353.75)</u> | <u>34,917.72</u> |
| FUND BALANCES BROUGHT FORWARD | 106,587.72 | 63,074.09 | 169,661.81 | 134,744.09 |
| FUND BALANCES CARRIED FORWARD | <u>£108,829.33</u> | <u>£52,478.73</u> | <u>£161,308.06</u> | <u>£169,661.81</u> |

YORK JOINT SCOUT TRUST

Statement of Financial Activities for the year ended 31 March 2022

| | Notes | This Year General Funds £ | This Year Restricted Funds £ | This Year Total £ | Previous Year Total £ |
|---------------------------------|-------|------------------------------------|---------------------------------------|-------------------------|--------------------------------|
| INCOMING RESOURCES | | | | | |
| Membership subscriptions | | 0.00 | | 0.00 | 0.00 |
| INVESTMENT INCOME | | | | | |
| Bank interest | | 1.71 | 0.00 | 1.71 | 10.83 |
| COIF Charities Deposit Account | | 19.41 | 0.00 | 19.41 | 24.27 |
| | | <u>21.12</u> | <u>0.00</u> | <u>21.12</u> | <u>35.10</u> |
| DONATIONS | | | | | |
| | | 22,001.15 | 0.00 | 22,001.15 | 64,609.36 |
| Gift Aid Tax Recoverable | | <u>1,022.12</u> | <u>0.00</u> | <u>1,022.12</u> | <u>956.25</u> |
| | | <u>23,023.27</u> | <u>0.00</u> | <u>23,023.27</u> | <u>65,565.61</u> |
| CENTRE INCOME | | | | | |
| Centre Fees | | 6,075.00 | 0.00 | 6,075.00 | 0.00 |
| Site Fees | | 2,672.90 | | 2,672.90 | 260.00 |
| Shop Income | | 395.00 | | 395.00 | 0.00 |
| Telephone income | | 0.00 | | 0.00 | 0.00 |
| | | <u>9,142.90</u> | <u>0.00</u> | <u>9,142.90</u> | <u>260.00</u> |
| FUND RAISING | | | | | |
| Gang Show | | 593.87 | 0.00 | 593.87 | 0.00 |
| | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| | | 593.87 | 0.00 | 593.87 | 0.00 |
| OTHER INCOMING RESOURCES | | | | | |
| Camps and Events | | 439.50 | | 439.50 | 0.00 |
| District Contributions | | 3,602.25 | 0.00 | 3,602.25 | 7,164.00 |
| Miscellaneous | | 373.40 | | 373.40 | 377.45 |
| Gain On sale Of Fixed Assets | | 0.00 | 0.00 | 0.00 | 3,000.00 |
| Sale of badges/clothing | | 1,875.00 | 0.00 | 1,875.00 | 206.50 |
| Activity Income | | 250.00 | 0.00 | 250.00 | 0.00 |
| | | <u>6,540.15</u> | <u>0.00</u> | <u>6,540.15</u> | <u>10,747.95</u> |
| TOTAL INCOMING RESOURCES | | <u>£39,321.31</u> | <u>£0.00</u> | <u>£39,321.31</u> | <u>£76,608.66</u> |

YORK JOINT SCOUT TRUST

Statement of Financial Activities for the year ended 31 March 2022

| | Notes | This Year General Funds £ | This Year Restricted Funds £ | This Year Total £ | Previous Year Total £ |
|---------------------------------|-------|------------------------------------|---------------------------------------|-------------------------|--------------------------------|
| RESOURCES EXPENDED | | | | | |
| MEMBERSHIP SUBSCRIPTIONS | | 0.00 | | 0.00 | 0.00 |
| RECURRENT COSTS | | | | | |
| Cleaning | | 1,424.40 | | 1,424.40 | 0.00 |
| Consumables | | 0.00 | | 0.00 | 0.00 |
| Security Alarm | | 856.63 | | 856.63 | 1,933.17 |
| Rent | | 0.00 | | 0.00 | (333.33) |
| Rates and Refuse | | 450.41 | | 450.41 | 46.58 |
| Light,Heat and Sewerage | | 4,155.89 | | 4,155.89 | 5,210.37 |
| Insurance | | 4,291.04 | 0.00 | 4,291.04 | 4,086.01 |
| Shop Purchases | | 648.18 | 0.00 | 648.18 | 0.00 |
| Telephone | | 402.16 | | 402.16 | 551.21 |
| | | <u>12,228.71</u> | <u>0.00</u> | <u>12,228.71</u> | <u>11,494.01</u> |
| ACTIVITIES | | | | | |
| Camps and Events | | 224.88 | 0.00 | 224.88 | 0.00 |
| Gang Show | | 80.00 | | 80.00 | 0.00 |
| Ceremonials | | 0.00 | | 0.00 | 102.00 |
| | | <u>304.88</u> | <u>0.00</u> | <u>304.88</u> | <u>102.00</u> |
| REPAIRS AND RENEWALS | | | | | |
| Centre | | 1,202.30 | 0.00 | 1,202.30 | 1,364.28 |
| Site | | 8,709.09 | 0.00 | 8,709.09 | 7,359.68 |
| | | <u>9,911.39</u> | <u>0.00</u> | <u>9,911.39</u> | <u>8,723.96</u> |
| FUND RAISING | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 |
| ADMINISTRATION EXPENSES | | | | | |
| ACTIVITY EXPENDITURE | | 955.12 | 0.00 | 955.12 | 819.35 |
| GRANTS | | 0.00 | | 0.00 | 0.00 |
| EQUIPMENT | | 0.00 | 0.00 | 0.00 | 0.00 |
| BADGE PURCHASES | | 1,275.90 | | 1,275.90 | 152.67 |
| OTHER EXPENDITURE | | 168.98 | | 168.98 | 0.00 |
| DEPRECIATION | | 8,546.88 | 10,595.36 | 19,142.24 | 19,419.74 |
| TOTAL RESOURCES EXPENDED | | <u>£37,079.70</u> | <u>£10,595.36</u> | <u>£47,675.06</u> | <u>£41,690.94</u> |

YORK JOINT SCOUT TRUST

Statement of Financial Activities for the year ended 31 March 2022

| | Notes | This Year £ | This Year £ | Previous Year £ |
|-----------------------------------|-------|------------------|--------------------|-----------------------|
| FIXED ASSETS | | | | |
| Tangible assets | 2 | | 93,824.13 | 112,966.37 |
| CURRENT ASSETS | | | | |
| Stocks | | 2,516.78 | | 1,756.45 |
| Debtors and Prepayments | 3 | 7,545.55 | | 3,936.96 |
| COIF Charities Deposit Account | | 26,342.92 | | 26,331.70 |
| Cash at bank and in hand | 4 | 47,016.95 | | 31,670.02 |
| | | <u>83,422.20</u> | | <u>63,695.13</u> |
| less: CURRENT LIABILITIES | | | | |
| Amounts due within one year | 5 | <u>15,938.26</u> | | <u>6,999.69</u> |
| NET CURRENT ASSETS | | | 67,483.94 | 56,695.44 |
| Amounts due in more than one year | | | 0.00 | 0.00 |
| NET ASSETS | | | <u>£161,308.07</u> | <u>£169,661.81</u> |
| Represented by:- | | | | |
| FUNDS | | | | |
| General Funds | | | 108,829.33 | 106,587.72 |
| Restricted Funds | | | 52,478.73 | 63,074.09 |
| | | | <u>£161,308.06</u> | <u>£169,661.81</u> |

Approved by the Trustees on xx June 2022 and signed on their behalf by

Chairperson

The notes on pages 5 to 6 form part of these accounts

YORK JOINT SCOUT TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

a) Basis of accounting

These accounts are prepared under the historical cost convention (modified to include the revaluation of investments) in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting by Charities.

b) Provision for depreciation of fixed assets of the activities centre is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life.

The depreciation rates currently in use are: Original Buildings 2.5%, Centre Refurbishment 4%
Plant and Equipment 20% straight line.

c) Stocks are valued at the lower of cost and net realisable value.

d) The accounts include the income and expenditure of York Active Support and two thirds of the figures for the York Scout and Guide Gang Show.

2. TANGIBLE ASSETS

| | Land & Buildings | Equipment | Total |
|------------------------------|---------------------------------|------------------|-------------------|
| COST Brought forward | 305,112.46 | 48,461.57 | 353,574.03 |
| Additions | | | 0.00 |
| Disposals | | 0.00 | 0.00 |
| Carried forward | <u>305,112.46</u> | <u>48,461.57</u> | <u>353,574.03</u> |
| DEPRECIATION Brought forward | 222,963.69 | 17,643.97 | 240,607.66 |
| Charge for the Year | 11,097.48 | 8,044.40 | 19,141.88 |
| Eliminated on disposals | | 0.00 | 0.00 |
| Carried forward | <u>234,061.17</u> | <u>25,688.37</u> | <u>259,749.54</u> |
| NET BOOK VALUE | | | |
| Carried forward | <u>71,051.29</u> | <u>22,773.20</u> | <u>93,824.49</u> |
| Brought forward | <u>82,148.77</u> | <u>30,817.60</u> | <u>112,966.37</u> |

3. DEBTORS

| | This year | Previous Year |
|-----------------------|-----------------|-----------------|
| Debtors | 6,468.13 | 3,635.63 |
| Prepayments | 1,077.42 | 301.33 |
| Income Tax to recover | 0.00 | 0.00 |
| | <u>7,545.55</u> | <u>3,936.96</u> |

4. CASH AT BANK AND IN HAND

| | | |
|-----------------------|------------------|------------------|
| Bank Current Accounts | 45,079.03 | 29,771.31 |
| Bank Deposit Accounts | 1,679.20 | 1,677.49 |
| Cash in Hand | 258.72 | 221.22 |
| | <u>47,016.95</u> | <u>31,670.02</u> |

5. LIABILITIES

| | | |
|---------------------|------------------|-----------------|
| Trade Creditors | 9,222.01 | 3,161.79 |
| Refundable deposits | 1,700.00 | 1,400.00 |
| Fees in Advance | 5,016.25 | 2,437.90 |
| | <u>15,938.26</u> | <u>6,999.69</u> |

6. EMPLOYEE'S REMUNERATION

| | | |
|------------------------------------|------|------|
| Total remuneration amounted to: | 0.00 | 0.00 |
| Average no. of paid staff for year | 1 | 0 |

7. TRUSTEES EXPENSES

| | | |
|----------------------------|------|--------|
| No. of Trustees reimbursed | 1 | 1 |
| Travel expenses | 0.00 | 162.00 |

8. ANALYSIS OF INCOME AND EXPENDITURE

| General | Snowball | Trust | York Active Support | Gang Show | Total |
|-------------------|-----------------|--------------|----------------------------|------------------|--------------|
| Income | 36,931.99 | 1,876.11 | 511.50 | 1.71 | 39,321.31 |
| Expenditure | 34,925.62 | 1,755.00 | 369.76 | 29.32 | 37,079.70 |
| Surplus/(Deficit) | 2,006.37 | 121.11 | 141.74 | (27.61) | 2,241.61 |
| Restricted | | | | | |
| Income | 0.00 | 0.00 | | | 0.00 |
| Expenditure | 10,595.36 | 0.00 | | | 10,595.36 |
| Surplus/(Deficit) | (10,595.36) | 0.00 | | | (10,595.36) |

9. ANALYSIS OF ASSETS AND LIABILITIES

| | Snowball | Trust | York Active Support | Gang Show | Total |
|---------------------|-----------------|--------------|----------------------------|------------------|--------------|
| Tangible assets | 93,824.13 | | | | 93,824.13 |
| Stocks | 1,343.75 | 989.70 | 50.00 | 133.33 | 2,516.78 |
| Debtors etc | 7,182.95 | 500.00 | (237.40) | 100.00 | 7,545.55 |
| COIF Deposit | 23,774.95 | 2,567.97 | | | 26,342.92 |
| Cash at bank etc | 39,227.58 | 4134.92 | 1,939.88 | 1,714.57 | 42,882.03 |
| Current Liabilities | (13,844.26) | (1,500.00) | (594.00) | 0.00 | (15,938.26) |
| Long Term Liability | | 0.00 | | | 0.00 |
| NET ASSETS | 151,509.10 | 2,557.67 | 1,158.48 | 1,947.90 | 157,173.15 |

10. ANALYSIS OF FUNDS

| | | | | | |
|------------|------------|----------|----------|----------|------------|
| General | 99,030.37 | 6,692.59 | 1,158.48 | 1,947.89 | 108,829.33 |
| Restricted | 52,478.73 | 0.00 | | | 52,478.73 |
| | 151,509.10 | 6,692.59 | 1,158.48 | 1,947.89 | 161,308.06 |

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

Independent Examiner's Report to the Trustees of the
YORK JOINT SCOUT TRUST

I report on the accounts of the Trust for the year ended 31 March 2022 which comprise the Income and Expenditure Account, the Balance sheet and related notes.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under Section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention

Basis of Independent examiner's report

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 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 matters have come to my attention:

1, which give me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with Section 130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met; or

2, to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Neil P Tomlin FCCA
Finnies Accountants Limited
4-6 Swabys Yard
Walkergate
Beverley
East Yorkshire
HU17 0BZ

30 June 2022

YORK JOINT SCOUT TRUST

England & Wales - Charity number 524835

Accounts

The York Joint Scout Trust

Trustees' Annual Report for the period from 1 April 2019 to 31 March 2020

Section A Reference and administration details

| | |
|--|--|
| Registration Number with the Charity Commissioners | 524835 |
| Registration Number with the Scout Association | T2055 |
| Charity's Principal Address | 48 Ashley Park Crescent YORK YO31 1HH |

Names of the charity trustees who manage the charity

Trustees

Christine Bristow to 24 June 2019

Lars Kramm from 24 June 2019

Graeme Taylor

Kathryn Dunn to 30 April 2020

Nigel White from 1 May 2020

Jill Errington

David Hatliff

Simon Errington

Andy Carter From 1 November 2019 to 31 March 2020

| | |
|---------|---|
| Bankers | HSBC, 13 Parliament Street, York YO1 8SG Charities Aid Foundation Bank |
|---------|---|

| | |
|--------------------|--|
| Custodian Trustees | Scout Association Trust Corporation (in respect of Snowball Plantation) |
|--------------------|--|

| | |
|----------------|---|
| Other Advisers | Burns & Co (Solicitors) Martin Ramsden (Quantity Surveyor) P B Curran & Co (Insurance Brokers) Unity Insurance Services D E Ford Insurance (all in respect of Snowball Plantation) |
|----------------|---|

Section B Structure, governance and management

Governing documents

The Trust's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the Charity is constituted

The Trust is established under The Scout Association's rules which are common to all Scout Bodies. As a registered charity the Trust confirms that its Trustees pay due regard to the Charity Commission guidance on public benefit in determining its activities.

Trustee selection methods

Because the Trust represents the interests of the York Ebor and York Minster Scout Districts, those Districts each nominate three individuals to act as Trustees.

Trust management

The Trust is managed by its nominated Trustees, who are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

Trust functions

This Trust exists to co-ordinate the activities of York Ebor and York Minster Scout Districts in respect of::

The management and maintenance of jointly owned property, including land and property at Stockton-on-the-Forest known as Snowball Plantation, for which the Principal Trustee is the Scout Association Trustee Corporation

The raising of funds and the administration of joint finance

The insurance of persons, property and equipment

The management of scouting events and activities in the City of York

Trust controls

The Trust has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, including dual signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

No serious incidents that should have been reported to the Charity Commission have occurred.

The Trust delegates responsibilities as follows:

For the management and maintenance of property at Snowball Plantation, to the Snowball Plantation Management Committee and for the administration of York Active Support to the York Active Support Committee, each through a mandate granted by the Trust and with accounts consolidated into those of the Trust.

The York Scout & Guide Gang Show is an independent body, representing the two York Scout Districts and Girlguiding North Yorkshire South, but holds a mandate from the Trust, through which it is registered; its accounts are consolidated into those of the Trust.

Reserves

The Trust's policy on reserves is to hold sufficient resources to continue its activities at Snowball Plantation and across the City of York. The Trustees continue to be aware of the need to maximise the level of usage at Snowball Plantation and to budget for realistic income and expenditure, and to prepare and monitor realistic budgets for all other activities.

Section C Objectives and activities

The objectives of the Trust are those of a unit of the Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The Trust meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Work has started on refurbishing a hut on the site but the coronavirus epidemic has brought all development work to a close for the time being. This closure will obviously impact on the finances of Snowball Plantation. The site continues to be popular with visitors from many different areas. The service team, who are all volunteers, and who give freely of their time, continue to work on a regular basis. The annual St George's Day parade and Chief Scout Awards presentation evening were held. The movement was also represented at the City's Remembrance Sunday Parade. The York Active Support continues to organise, or assist with, scouting activities in the City.

Section D Declaration

The Trustees declare that they have approved the Trustees' report above

Signed on behalf of the Trustees:

| | |
|-----------|------------|
| Full Name | Lars Kramm |
| Position | Chairman |
| Date | 10/06/2020 |

YORK JOINT SCOUT TRUST

Statement of Financial Activities summary for the year ended 31 March 2020

| | This Year General Funds | This Year Restricted Funds | This Year Total | Previous Year Total |
|------------------------------------|-------------------------------|----------------------------------|--------------------|---------------------------|
| | £ | £ | £ | £ |
| TOTAL INCOMING RESOURCES (page A4) | 40,992.08 | 0.00 | 40,992.08 | 63,161.95 |
| TOTAL RESOURCES EXPENDED (page A5) | <u>(43,833.31)</u> | <u>(10,595.36)</u> | <u>(54,428.67)</u> | <u>(77,897.76)</u> |
| TRANSFER | (2,841.23) | (10,595.36) | (13,436.59) | (14,735.81) |
| NET INCOMING (OUTGOING) RESOURCES | <u>(2,841.23)</u> | <u>(10,595.36)</u> | <u>(13,436.59)</u> | <u>(14,735.81)</u> |
| FUND BALANCES BROUGHT FORWARD | 63,915.87 | 84,264.81 | 148,180.68 | 162,916.49 |
| FUND BALANCES CARRIED FORWARD | <u>£61,074.64</u> | <u>£73,669.45</u> | <u>£134,744.09</u> | <u>£148,180.68</u> |

YORK JOINT SCOUT TRUST

Statement of Financial Activities for the year ended 31 March 2020

| | Notes | This Year General Funds £ | This Year Restricted Funds £ | This Year Total £ | Previous Year Total £ |
|---------------------------------|-------|------------------------------------|---------------------------------------|--------------------------|--------------------------------|
| INCOMING RESOURCES | | | | | |
| Membership subscriptions | | 0.00 | | 0.00 | 1766.67 |
| INVESTMENT INCOME | | | | | |
| Bank interest | | 6.35 | 0.00 | 6.35 | 1.66 |
| COIF Charities Deposit Account | | 182.57 | 0.00 | 182.57 | 137.70 |
| | | <u>188.92</u> | <u>0.00</u> | <u>188.92</u> | <u>139.36</u> |
| DONATIONS | | | | | |
| | | 2,000.00 | 0.00 | 2,000.00 | 8,158.58 |
| Gift Aid Tax Recoverable | | 0.00 | 0.00 | 0.00 | 1,493.16 |
| | | <u>2,000.00</u> | <u>0.00</u> | <u>2,000.00</u> | <u>9,651.74</u> |
| CENTRE INCOME | | | | | |
| Centre Fees | | 15,900.00 | 0.00 | 15,900.00 | 19,145.00 |
| Site Fees | | 9,178.00 | | 9,178.00 | 7,876.80 |
| Shop Income | | 551.76 | | 551.76 | 506.00 |
| Telephone income | | 0.00 | | 0.00 | 0.20 |
| | | <u>25,629.76</u> | <u>0.00</u> | <u>25,629.76</u> | <u>27,528.00</u> |
| FUND RAISING | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 |
| Gang Show | | 16.00 | 0.00 | 16.00 | 10,704.67 |
| | | <u>16.00</u> | <u>0.00</u> | <u>16.00</u> | <u>10,704.67</u> |
| OTHER INCOMING RESOURCES | | | | | |
| Camps and Events | | 878.00 | | 878.00 | 1,716.56 |
| District Contributions | | 7,538.00 | 0.00 | 7,538.00 | 6,475.00 |
| Miscellaneous | | 822.80 | | 822.80 | 403.25 |
| Sale of badges/clothing | | 2,168.60 | 0.00 | 2,168.60 | 1,610.50 |
| Activity Income | | 1,750.00 | 0.00 | 1,750.00 | 3,166.20 |
| | | <u>13,157.40</u> | <u>0.00</u> | <u>13,157.40</u> | <u>13,371.51</u> |
| TOTAL INCOMING RESOURCES | | <u>£40,992.08</u> | <u>£0.00</u> | <u>£40,992.08</u> | <u>£63,161.95</u> |

YORK JOINT SCOUT TRUST

Statement of Financial Activities for the year ended 31 March 2020

| | Notes | This Year General Funds £ | This Year Restricted Funds £ | This Year Total £ | Previous Year Total £ |
|---------------------------------|-------|------------------------------------|---------------------------------------|-------------------------|--------------------------------|
| RESOURCES EXPENDED | | | | | |
| MEMBERSHIP SUBSCRIPTIONS | | 0.00 | | 0.00 | 0.00 |
| RECURRENT COSTS | | | | | |
| Cleaning | | 4,088.00 | | 4,088.00 | 1,560.00 |
| Consumables | | 50.77 | | 50.77 | 298.67 |
| Security Alarm | | 1,137.03 | | 1,137.03 | 1,368.94 |
| Rent | | 466.67 | | 466.67 | 466.67 |
| Rates and Refuse | | 979.59 | | 979.59 | 1,107.34 |
| Light,Heat and Sewerage | | 8,291.64 | | 8,291.64 | 7,905.37 |
| Insurance | | 3,750.72 | 0.00 | 3,750.72 | 3,582.24 |
| Shop Purchases | | 198.82 | 0.00 | 198.82 | 241.51 |
| Telephone | | 690.54 | | 690.54 | 523.93 |
| | | <u>19,653.78</u> | <u>0.00</u> | <u>19,653.78</u> | <u>17,054.67</u> |
| ACTIVITIES | | | | | |
| Camps and Events | | 1,064.98 | 0.00 | 1,064.98 | 1,683.00 |
| Gang Show | | 17.17 | | 17.17 | 11,692.94 |
| Ceremonials | | 2,325.40 | | 2,325.40 | 2,771.62 |
| | | <u>3,407.55</u> | <u>0.00</u> | <u>3,407.55</u> | <u>16,147.56</u> |
| REPAIRS AND RENEWALS | | | | | |
| Centre | | 2,347.49 | 0.00 | 2,347.49 | 14,987.49 |
| Site | | 8,960.77 | 0.00 | 8,960.77 | 10,647.10 |
| | | <u>11,308.26</u> | <u>0.00</u> | <u>11,308.26</u> | <u>25,634.59</u> |
| FUND RAISING | | 0.00 | 0.00 | 0.00 | 0.00 |
| ADMINISTRATION EXPENSES | | 4,539.65 | 0.00 | 4,539.65 | 3,099.72 |
| ACTIVITY EXPENDITURE | | 1,333.61 | 0.00 | 1,333.61 | 1,219.24 |
| GRANTS | | 0.00 | | 0.00 | 0.00 |
| EQUIPMENT | | 0.00 | 0.00 | 0.00 | 164.40 |
| BADGE PURCHASES | | 1,839.73 | | 1,839.73 | 1,436.85 |
| OTHER EXPENDITURE | | 12.00 | | 12.00 | 806.64 |
| DEPRECIATION | | 1,738.73 | 10,595.36 | 12,334.09 | 12,334.09 |
| TOTAL RESOURCES EXPENDED | | <u>£43,833.31</u> | <u>£10,595.36</u> | <u>£54,428.67</u> | <u>£77,897.76</u> |

YORK JOINT SCOUT TRUST

Statement of Financial Activities for the year ended 31 March 2020

| | Notes | This Year £ | This Year £ | Previous Year £ |
|-----------------------------------|-------|------------------|---------------------------|---------------------------|
| FIXED ASSETS | | | | |
| Tangible assets | 2 | | 95,564.11 | 107,898.20 |
| CURRENT ASSETS | | | | |
| Stocks | | 1,226.40 | | 1,254.96 |
| Debtors and Prepayments | 3 | 1,512.99 | | 8,558.30 |
| COIF Charities Deposit Account | | 26,300.46 | | 26,140.24 |
| Cash at bank and in hand | 4 | 19,790.29 | | 13,884.67 |
| | | <u>48,830.14</u> | | <u>49,838.17</u> |
| less: CURRENT LIABILITIES | | | | |
| Amounts due within one year | 5 | <u>9,650.16</u> | | <u>9,555.69</u> |
| NET CURRENT ASSETS | | | 39,179.98 | 40,282.48 |
| Amounts due in more than one year | | | 0.00 | 0.00 |
| NET ASSETS | | | <u>£134,744.09</u> | <u>£148,180.68</u> |
| Represented by:- | | | | |
| FUNDS | | | | |
| General Funds | | | 61,074.64 | 63,915.87 |
| Restricted Funds | | | 73,669.45 | 84,264.81 |
| | | | <u>£134,744.09</u> | <u>£148,180.68</u> |

Approved by the Trustees on 10 June 2020 and signed on their behalf by

Lars Kramm

Chairperson

The notes on pages 5 to 6 form part of these accounts

YORK JOINT SCOUT TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

1 ACCOUNTING POLICIES

a) Basis of accounting

These accounts are prepared under the historical cost convention (modified to include the revaluation of investments) in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting by Charities.

b) Provision for depreciation of fixed assets of the activities centre is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life.

The depreciation rates currently in use are: Original Buildings 2.5%, Centre Refurbishment 4%
Plant and Equipment 20% straight line.

c) Stocks are valued at the lower of cost and net realisable value.

d) The accounts include the income and expenditure of the City of York Scout Fellowship and two thirds of the figures for the York Scout and Guide Gang Show.

2. TANGIBLE ASSETS

| | Land & Buildings | Equipment | Total |
|------------------------------|---------------------|------------------|-------------------|
| COST Brought forward | 305,112.46 | 17,117.61 | 322,230.07 |
| Additions | | | 0.00 |
| Disposals | | 0.00 | 0.00 |
| Carried forward | <u>305,112.46</u> | <u>17,117.61</u> | <u>322,230.07</u> |
| DEPRECIATION Brought forward | 199,934.26 | 14,397.61 | 214,331.87 |
| Charge for the Year | 11,654.09 | 680.00 | 12,334.09 |
| Eliminated on disposals | | 0.00 | 0.00 |
| Carried forward | <u>211,588.35</u> | <u>15,077.61</u> | <u>226,665.96</u> |
| NET BOOK VALUE | | | |
| Carried forward | <u>93,524.11</u> | <u>2,040.00</u> | <u>95,564.11</u> |
| Brought forward | <u>105,178.20</u> | <u>2,720.00</u> | <u>107,898.20</u> |

3. DEBTORS

| | This year | Previous Year |
|-----------------------|-----------------|-----------------|
| Debtors | 561.75 | 4,690.20 |
| Prepayments | 951.24 | 783.60 |
| Income Tax to recover | 0.00 | 3,084.50 |
| | <u>1,512.99</u> | <u>8,558.30</u> |

4. CASH AT BANK AND IN HAND

| | | |
|-----------------------|------------------|------------------|
| Bank Current Accounts | 17,902.41 | 11,850.10 |
| Bank Deposit Accounts | 1,666.66 | 1,833.34 |
| Cash in Hand | 221.22 | 201.23 |
| | <u>19,790.29</u> | <u>13,884.67</u> |

5. LIABILITIES

| | | |
|---------------------|-----------------|-----------------|
| Trade Creditors | 4,653.36 | 2,107.89 |
| Refundable deposits | 1,600.00 | 1,800.00 |
| Fees in Advance | 3,396.80 | 5,647.80 |
| | <u>9,650.16</u> | <u>9,555.69</u> |

6. TRUSTEES EXPENSES

| | | |
|----------------------------|------|--------|
| No. of Trustees reimbursed | 0 | 1 |
| Travel expenses | 0.00 | 116.00 |

8. ANALYSIS OF INCOME AND EXPENDITURE

| General | Snowball | Trust | York Active Support | Gang Show | Total |
|-------------------|--------------------|---------------|--------------------------------|----------------------|--------------------|
| Income | 34,858.67 | 5,184.21 | 926.85 | 22.35 | 40,992.08 |
| Expenditure | 38,031.06 | 4,753.12 | 949.30 | 99.83 | 43,833.31 |
| Surplus/(Deficit) | <u>(3,172.39)</u> | <u>431.09</u> | <u>(22.45)</u> | <u>(77.48)</u> | <u>(2,841.23)</u> |
| Restricted | | | | | |
| Income | 0.00 | 0.00 | | | 0.00 |
| Expenditure | 10,595.36 | 0.00 | | | 10,595.36 |
| Surplus/(Deficit) | <u>(10,595.36)</u> | <u>0.00</u> | | | <u>(10,595.36)</u> |

9. ANALYSIS OF ASSETS AND LIABILITIES

| | Snowball | Trust | York Active Support | Gang Show | Total |
|---------------------|-------------------|-----------------|--------------------------------|----------------------|-------------------|
| Tangible assets | 95,564.11 | | | | 95,564.11 |
| Stocks | 368.58 | 674.49 | 50.00 | 133.33 | 1,226.40 |
| Debtors etc | 985.99 | 500.00 | (73.00) | 100.00 | 1,512.99 |
| COIF Deposit | 23,736.65 | 2,563.81 | | | 26,300.46 |
| Cash at bank etc | 15,995.59 | 833.30 | 1,114.73 | 1,846.67 | 19,790.29 |
| Current Liabilities | (9,623.16) | 0.00 | (27.00) | 0.00 | (9,650.16) |
| Long Term Liability | | 0.00 | | | 0.00 |
| NET ASSETS | <u>127,027.76</u> | <u>4,571.60</u> | <u>1,064.73</u> | <u>2,080.00</u> | <u>134,744.09</u> |

10. ANALYSIS OF FUNDS

| | | | | | |
|------------|-------------------|-----------------|-----------------|-----------------|-------------------|
| General | 53,358.31 | 4,571.60 | 1,064.73 | 2,080.00 | 61,074.64 |
| Restricted | <u>73,669.45</u> | <u>0.00</u> | | | <u>73,669.45</u> |
| | <u>127,027.76</u> | <u>4,571.60</u> | <u>1,064.73</u> | <u>2,080.00</u> | <u>134,744.09</u> |

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

Independent Examiner's Report to the Trustees of the

YORK JOINT SCOUT TRUST

I report on the accounts of the Trust for the year ended 31 March 2020 which comprise the Income and Expenditure Account, the Balance Sheet and related notes.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under Section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145 (5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 130 of the 2011 Act ;and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: John Masheder

Qualification: Company Director

Address: 20 Heworth Hall Drive

York

YO31 1AQ

Date: 31 May 2020