

# 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                        | <table border="1"><tr><td colspan="10">YORK JOINT SCOUT TRUST</td></tr></table>  | YORK JOINT SCOUT TRUST |   |   |   |   |   |   |      |  |  |            |  |  |  |  |  |  |  |  |  |      |  |  |  |  |  |  |  |  |  |          |  |  |  |  |   |   |   |   |      |
| YORK JOINT SCOUT TRUST              |  |                        |   |   |   |   |   |   |      |  |  |            |  |  |  |  |  |  |  |  |  |      |  |  |  |  |  |  |  |  |  |          |  |  |  |  |   |   |   |   |      |
| Other names the charity is known by | <table border="1"><tr><td colspan="10"></td></tr></table>  |                        |   |   |   |   |   |   |      |  |  |            |  |  |  |  |  |  |  |  |  |      |  |  |  |  |  |  |  |  |  |          |  |  |  |  |   |   |   |   |      |
|                                     |  |                        |   |   |   |   |   |   |      |  |  |            |  |  |  |  |  |  |  |  |  |      |  |  |  |  |  |  |  |  |  |          |  |  |  |  |   |   |   |   |      |
| Registered charity number (if any)  | <table border="1"><tr><td>5</td><td>2</td><td>4</td><td>8</td><td>3</td><td>5</td></tr></table>  | 5                      | 2 | 4 | 8 | 3 | 5 |   |      |  |  |            |  |  |  |  |  |  |  |  |  |      |  |  |  |  |  |  |  |  |  |          |  |  |  |  |   |   |   |   |      |
| 5                                   | 2  | 4                      | 8 | 3 | 5 |   |   |   |      |  |  |            |  |  |  |  |  |  |  |  |  |      |  |  |  |  |  |  |  |  |  |          |  |  |  |  |   |   |   |   |      |
| HQ registration number              | <table border="1"><tr><td></td><td></td><td></td><td>T</td><td>2</td><td>0</td><td>5</td><td>5</td></tr></table>   |                        |   |   | T | 2 | 0 | 5 | 5    |  |  |            |  |  |  |  |  |  |  |  |  |      |  |  |  |  |  |  |  |  |  |          |  |  |  |  |   |   |   |   |      |
|                                     |  |                        | T | 2 | 0 | 5 | 5 |   |      |  |  |            |  |  |  |  |  |  |  |  |  |      |  |  |  |  |  |  |  |  |  |          |  |  |  |  |   |   |   |   |      |
| Charity's principal address         | <table border="1"><tr><td colspan="10">48 HORSFIELD WAY</td></tr><tr><td colspan="10">DUNNINGTON</td></tr><tr><td colspan="10">YORK</td></tr><tr><td colspan="5">Postcode</td><td>Y</td><td>O</td><td>1</td><td>9</td><td>5R H</td></tr></table> | 48 HORSFIELD WAY       |   |   |   |   |   |   |      |  |  | DUNNINGTON |  |  |  |  |  |  |  |  |  | YORK |  |  |  |  |  |  |  |  |  | Postcode |  |  |  |  | Y | O | 1 | 9 | 5R H |
| 48 HORSFIELD WAY                    |  |                        |   |   |   |   |   |   |      |  |  |            |  |  |  |  |  |  |  |  |  |      |  |  |  |  |  |  |  |  |  |          |  |  |  |  |   |   |   |   |      |
| DUNNINGTON                          |  |                        |   |   |   |   |   |   |      |  |  |            |  |  |  |  |  |  |  |  |  |      |  |  |  |  |  |  |  |  |  |          |  |  |  |  |   |   |   |   |      |
| YORK                                |  |                        |   |   |   |   |   |   |      |  |  |            |  |  |  |  |  |  |  |  |  |      |  |  |  |  |  |  |  |  |  |          |  |  |  |  |   |   |   |   |      |
| Postcode                            |  |                        |   |   | Y | O | 1 | 9 | 5R 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 GELLISSEN |                 | 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 data-bbox="598 958 1311 992"><b>Risk and Internal Control</b></p> <p data-bbox="598 992 1311 1137">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 data-bbox="598 1160 1311 1249">Damage to the building, property and equipment. The charity has sufficient buildings and contents insurance in place to mitigate against permanent loss.</p> <p data-bbox="598 1272 1311 1417">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 data-bbox="598 1440 1311 1641">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 data-bbox="598 1664 1311 1865">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 data-bbox="598 1888 1311 2089">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><b>The Purpose of Scouting</b><br/>Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p><b>The Values of Scouting</b><br/>As Scouts we are guided by these values:<br/><b>Integrity</b> - We act with integrity; we are honest, trustworthy and loyal.<br/><b>Respect</b> - We have self-respect and respect for others.<br/><b>Care</b> - We support others and take care of the world in which we live.<br/><b>Belief</b> - We explore our faiths, beliefs and attitudes.<br/><b>Co-operation</b> - We make a positive difference; we co-operate with others and make friends.</p> <p><b>The Scout Method</b><br/>Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:<br/>- enjoy what they are doing and have fun<br/>- take part in activities indoors and outdoors<br/>- learn by doing<br/>- share in spiritual reflection<br/>- take responsibility and make choices<br/>- undertake new and challenging activities<br/>- make and live by their Promise.</p> |
| Summary of the main activities in relation to these objects             |   |

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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.

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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.

|                  |                                     |
|------------------|-------------------------------------|
| <b>Section D</b> | <b>Achievements and performance</b> |
|------------------|-------------------------------------|

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 .

|                  |                         |
|------------------|-------------------------|
| <b>Section E</b> | <b>Financial Review</b> |
|------------------|-------------------------|

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

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Details of any funds materially in deficit

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(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

201124

YORK JOINT SCOUT TRUST

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

|                                    | This Year<br>General<br>Funds | This Year<br>Restricted<br>Funds | This Year<br>Total | 2022/3<br>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      | <u>97,862.20</u>              | <u>41,883.37</u>                 | <u>139,745.57</u>  | <u>161,308.07</u>  |
| 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<br>General<br>Funds<br>£ | This Year<br>Restricted<br>Funds<br>£ | This Year<br>Total<br>£ | 2022/3<br>Year<br>Total |
|---------------------------------|-------|------------------------------------|---------------------------------------|-------------------------|-------------------------|
| <b>INCOMING RESOURCES</b>       |       |                                    |                                       |                         |                         |
| Membership subscriptions        |       | 0.00                               |                                       | 0.00                    | 0.00                    |
| <b>INVESTMENT INCOME</b>        |       |                                    |                                       |                         |                         |
| 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>           |
| <b>DONATIONS</b>                |       | 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>        |
| <b>CENTRE INCOME</b>            |       |                                    |                                       |                         |                         |
| 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>        |
| <b>FUND RAISING</b>             |       |                                    |                                       |                         |                         |
|                                 |       | 0.00                               | 0.00                                  | 0.00                    | 0.00                    |
| Gang Show                       |       | 0.00                               | 0.00                                  | 0.00                    | 0.00                    |
|                                 |       | 0.00                               | 0.00                                  | 0.00                    | 0.00                    |
| <b>OTHER INCOMING RESOURCES</b> |       |                                    |                                       |                         |                         |
| 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>        |
| <b>TOTAL INCOMING RESOURCES</b> |       | <u>£56,271.49</u>                  | <u>£0.00</u>                          | <u>£56,271.49</u>       | <u>£48,136.23</u>       |



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

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

YORK JOINT SCOUT TRUST

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

|                                   | Notes | This Year        | This Year          | 2022/3             |
|-----------------------------------|-------|------------------|--------------------|--------------------|
|                                   |       | £                | £                  | £                  |
| <b>FIXED ASSETS</b>               |       |                  |                    |                    |
| Tangible assets                   | 2     |                  | 62,636.32          | 82,848.56          |
| <b>CURRENT ASSETS</b>             |       |                  |                    |                    |
| 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     | <u>24,751.67</u> |                    | <u>13,046.45</u>   |
| <b>NET CURRENT ASSETS</b>         |       |                  | 53,369.25          | 56,897.01          |
| Amounts due in more than one year |       |                  | <u>0.00</u>        | <u>0.00</u>        |
| <b>NET ASSETS</b>                 |       |                  | <u>£116,005.57</u> | <u>£139,745.57</u> |
| Represented by:-                  |       |                  |                    |                    |
| <b>FUNDS</b>                      |       |                  |                    |                    |
| 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 &<br>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              | 305,112.46          | 57,211.57 | 362,324.03 |
| 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              | 256,257.21          | 43,430.50 | 299,687.71 |
| NET BOOK VALUE               |                     |           |            |
| Carried forward              | 48,855.25           | 13,781.07 | 62,636.32  |
| Brought forward              | 59,953.09           | 22,895.47 | 82,848.56  |

#### 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          |
|                       | 17,159.06 | 10,055.47     |

#### 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    |
|                       | 34,267.46 | 30,388.18 |

#### 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 |
|                     | 24,751.67 | 13,046.45 |

#### 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) |
| <b>Restricted</b> |             |          |                     |           |             |
| Income            | 0.00        | 0.00     |                     |           | 0.00        |
| Expenditure       | 10,595.36   | 0.00     |                     |           | 10,595.36   |
| Surplus/(Deficit) | (10,595.36) | 0.00     |                     |           | (10,595.36) |

**9. ANALYSIS OF ASSETS AND LIABILITIES**

|                     | 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