



THE SECOND WORLD WAR EXPERIENCE CENTRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

THE SECOND WORLD WAR EXPERIENCE CENTRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 DECEMBER 2021*

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THE SECOND WORLD WAR EXPERIENCE CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and financial statements for the year ended 31 December 2021.

Incorporation

The company was incorporated on 12 August 1998 as a company limited by guarantee and not having a share capital. It is registered in England, registration number 3613847. Its Governing Document is its Memorandum and Articles of Association. In this report, the company is referred to as the Charity and the Trustees mean the directors of the company.

Charitable status

The Second World War Experience Centre was granted charitable status on 15 December 1998 by the Charity Commission for England and Wales. Its registered number is 1072965.

Office and advisors

The principal office of the Charity and the registered office of the Company is :-

The Second World War Experience Centre
2 Cross Green
Otley
West Yorkshire
LS21 1HD

The Company Secretary is Peter R Flint

The Charity's bankers and accountants are:-

HSBC Bank plc	Edward W Connell
City Branch	Chartered Accountant
33 Park Row	White House
Leeds LS1 1LD	Dam Lane
	Saxton, Leeds LS24 9QF

Trustees

The following Trustees held office in 2021:

Robert A Fleming (Chairman)
Kelvin J Bell BA FCA

THE SECOND WORLD WAR EXPERIENCE CENTRE

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees (continued)

Trustees are appointed, according to need, as additional Trustees at meetings of the Trustees after consideration of their experience and the benefit they may be able to bring to the centre. They are subject to re-election at Annual General Meetings in accordance with Articles 30 to 38.

The Trustees meet formally approximately every three months. At their meetings, operational and fund-raising objectives are set and performance is monitored. The responsibility for the day-to-day operations of the Charity is in the hands of Robert Fleming.

Objects, aims and activities

The company's Memorandum of Association states "The Charity's objects are to promote the advancement of the education of the public and in particular but not so as to limit the generality of the foregoing to promote the advancement of public education in the study of and research into war in the Twentieth Century with the main emphasis on the Second World War including the Anglo-American relationship and the parallel Dominion, Colonial and European experiences, by the rescue through collection and interview of the evidence of individual experience and the dissemination of the useful results of such research".

The Centre is a national research and study centre dedicated to Second World War personal experience, accessible to a wide public, including researchers, historians, interested members of the general public, veterans and school children.

Unlike other museums and archives, the Centre is unique in that it focuses exclusively on the Second World War and on the experiences of all individuals in the circumstances of war 1939-1945, whether civilian or military and is international in scope encompassing the experiences of members of the Axis forces, as well as US and Dominion personnel in the Allied Forces.

The Centre accepts all materials relating to personal experience, including books and three-dimensional objects of a personal nature.

The Trustees recognise the value and importance of collecting first hand material as indispensable source documents for future research and study. The archive of the Centre is being assembled in a spirit both of education and commemoration. Many elderly in the community have personal experience and knowledge of the events chronicled by the Centre and there is increasing urgency to maximise the collection before these personal reminiscences are lost forever.

In matters of material collected, and of recruiting staff and volunteers, the Centre holds strictly to the principles of equal opportunity for all, regardless of age, disability, gender or ethnic origin. The facilities will be available to schools and educational institutions and also to those who might not otherwise have access to documentary records. The Centre is concerned to help people in the community from later generations to understand the consequences of war, its realities, its moral evils, and the moral strengths which it can bring out in the people involved.

THE SECOND WORLD WAR EXPERIENCE CENTRE

TRUSTEES' REPORT (continued) *FOR THE YEAR ENDED 31 DECEMBER 2021*

Achievements and performance

The Centre has created a very significant collection of individuals' papers, interviews and artefacts. All material is being catalogued on database using a detailed cross-referencing system to assist researchers. It is planned that the catalogue will eventually be globally accessible via the Internet.

The Charity's archives now comprise in excess of 8,700 individual case studies.

During the year, the Trustees continued their efforts to raise funds for the Centre and we are grateful to the many charitable institutions which, and individuals who, have supported our work.

In the year ended 31 December 2021, donations and similar income and rents received amounted to £59,561 compared with expenditure of £55,899. Expenditure included costs of employing the Centre's staff and of the Charity's offices.

At 31 December 2021, the Charity had unrestricted income funds of £49,959 and restricted income funds of £2,600. These reserves are available to meet future operations' expense.

In the light of the uncertain nature of gratuitous donation income and the long term nature of the Centre's vision and objectives, it is the policy of the Trustees to accumulate free reserves to the maximum degree possible for the foreseeable future.

In the year 2021, the activity of the rescuing and the cataloguing of personal wartime experiences continued. Another two editions of the Centre's journal "Everyone's War" were published digitally. These serve to inform readers of the activities and achievements of, and developments in, the Centre, as well as containing articles based on the stories of peoples' experiences during the Second World War.

In 2022, the Centre will continue to increase the material within the archive and to develop further the means of making it available for educational, research and other purposes.

THE SECOND WORLD WAR EXPERIENCE CENTRE

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial statements and financial position

Income during the year comprised donations or income of a similar nature; expenditure was principally payroll and office costs as set out in note 3 to the Financial Statements. The funds at the end of the period comprised almost wholly of liquid resources.

The Trustees continue to regard the current financial position as being satisfactory.

Trustees' responsibilities in relation to the financial statements

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

Company law requires the Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure, for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are satisfied that the internal controls operated to safeguard the Charity's assets are appropriate to the nature and scale of the Charity's operations.

The Trustees have assessed risks affecting the Centre and believe that safeguards against significant risks are in place as far as is practical.

THE SECOND WORLD WAR EXPERIENCE CENTRE

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

Investment powers

Under its Memorandum of Association and in furtherance of the Charity's objects but not otherwise, the Charity may exercise powers to invest the moneys of the Charity not immediately required for the furtherance of the Charity's objects in or upon such investments, securities or property as may be thought fit to the intent that the Trustees shall have the same full unrestricted powers of investing in all respects as if they were beneficially absolute owners, subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law.

Basis of Report

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and the Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005).

Kelvin J Bell

Trustee

12th September 2022

THE SECOND WORLD WAR EXPERIENCE CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SECOND WORLD WAR EXPERIENCE CENTRE

I report on the financial statements of Second World War Experience Centre (Limited by Guarantee) for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body. My examination has been undertaken so that I might state to the charity's members those matters I am required to state to them in an independent examiners report and for no other purpose.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the 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 financial statements 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 Charities Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities 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 financial statements to be reached.



Independent Examiner
Edward W Connell
Chartered Accountant

White House, Dam Lane, Saxton
Leeds
LS24 9QF

THE SECOND WORLD WAR EXPERIENCE CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021

Year ended 31 December 2021				2020
	Unrestricted income funds £	Restricted income funds £	Total funds £	Total funds £
Note				
Incoming and endowments from:				
Donations and legacies	57,893	-	57,893	44,192
Total income	57,893	-	57,893	44,192
Expenditure				
Expenditure on charitable activities:				
Fundraising and publicity costs	3 3,360	-	3,360	3,935
Charitable expenditure	3 50,365	-	52,539	39,783
Total expenditure	(53,725)	-	(53,725)	(43,718)
Net income resources before transfers	4,168	-	4,168	473
Reconciliation of funds				
Total funds brought forward	45,791	2,600	48,391	47,918
Total funds carried forward	8 49,959	2,600	52,559	48,391

Continuing operations

All income and expenditure derive from continuing operations.

Total recognised gains or losses

There were no recognised gains or losses except as shown in the Statement of Financial Activities.

The notes on pages 10 to 14 form an integral part of these financial statements

THE SECOND WORLD WAR EXPERIENCE CENTRE
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	7		2,174		2,898
Current assets					
Other debtors		12,990		8,974	
Cash at bank and in hand		38,395		38,519	
		<u>51,385</u>		<u>47,493</u>	
Creditors: amounts falling due within one year					
Accruals		<u>1,000</u>		<u>2,000</u>	
		<u>1,000</u>		<u>2,000</u>	
Net current assets			<u>50,385</u>		<u>45,493</u>
Net assets			<u>52,559</u>		<u>48,391</u>
Accumulated funds					
Unrestricted income funds			49,959		45,791
Restricted income funds	9		<u>2,600</u>		<u>2,600</u>
	8		<u>52,559</u>		<u>48,391</u>

For the year ended 31 December 2021, the company was entitled to the exemption from the requirement to have an audit under the provisions of s477, Companies Act 2006. No notice has been deposited with the company under s476 of that Act requiring an audit to be carried out.

In preparing these financial statements, the Trustees acknowledge their responsibilities for (i) ensuring that the company keep accounting records which comply with Section 396 of the Companies Act 2006, and (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of this Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Charities Statement of Recommended Practice (FRS 102).

The financial statements were approved and authorised for issue by the Board on 21 December 2021.

Kelvin J Bell
Trustee

Company number 3613847

The notes on pages 10 to 14 form an integral part of these financial statements

THE SECOND WORLD WAR EXPERIENCE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value.

After reviewing the company's forecasts and projections, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

There are no significant judgements made in the process of applying the entity's accounting policies.

1.2 Donations

Voluntary income is received by way of donations, covenants and gifts and is included in full in the Statement of Financial Activities when receivable. Donated accountancy services are included in both income and expenditure, based on the estimated cost of the services to the firm which supplies them.

1.3 Grants

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

1.4 Other income

Incoming resources from the resource pack sales and from investments is included when receivable.

1.5 Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity. Overhead expenditure has been allocated between the cost centres of Resources Expended in accordance with the usage of the assets or the benefit of the expenditure concerned.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets with an individual cost of above £250 are recognised as capital items. They are stated at cost less depreciation. Depreciation is provided at 33.3% on the reducing balance; a rate calculated to write off the cost less estimated residual value of each asset over its expected useful life.

1.7 Funds structure

Donations received which are conditional upon their being used for specific purposes are treated as Restricted income funds and amounts unexpended at the year-end are shown separately under Accumulated funds in the Balance Sheet.

1.8 Governance costs

Governance costs are those incurred by the charity in meeting its statutory obligations.

THE SECOND WORLD WAR EXPERIENCE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1.9 Preparation of the financial statements on a going concern basis

After reviewing forecasts and projections the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

1.10 Reconciliation with previous Generally Accepted Accounting Practice

In preparing the financial statements, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. The trustees have reviewed the transactions and have determined that no amendment to the comparative figures is required.

THE SECOND WORLD WAR EXPERIENCE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

2 Donated services

Donated services in each of 2021 and 2020 amounted to £500.

3 Expenditure on charitable activities

Expenditure on charitable activities for the year are analysed as follows:

Charitable activities	2021	2020
	£	£
Salaries and consultant	37,962	16,814
Office costs	5,813	8,336
Communications	3,360	12,090
	<u>-</u>	<u>-</u>
	47,135	37,240
Share of support costs (see note 4)	5,590	5,478
Share of governance costs (see note 4)	1,000	1,000
	<u>53,725</u>	<u>43,718</u>
Analysis by fund		
Unrestricted funds	53,725	43,718
Restricted funds	<u>-</u>	<u>-</u>
	<u>53,725</u>	<u>43,718</u>

4 Analysis of support and governance costs

	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Salaries	5,390	-	5,390	5,140	Allocation on time
Office costs	200	-	200	338	Allocation on time
Other costs	-	1,000	1,000	1,000	
Analysed between Charitable activities	<u>5,590</u>	<u>1,000</u>	<u>6,590</u>	<u>6,498</u>	

5 Net income

	2021	2020
Net income is stated after charging:		
Depreciation of tangible assets	724	966
Independent accountants' remuneration	1,000	1,000

THE SECOND WORLD WAR EXPERIENCE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

6 Taxation

The company is a registered charity and is exempt from corporation tax.

7 Tangible fixed assets – Fixtures, fittings and equipment

	£
Cost	
At 1 January 2021	34,428
Additions	<u>-</u>
At 31 December 2021	<u>34,428</u>
Depreciation	
At 1 January 2021	31,530
Charge for the year	<u>724</u>
At 31 December 2021	<u>32,254</u>
Net book value	
At 31 December 2021	<u>2,174</u>
At 31 December 2020	<u>2,898</u>

All fixed assets are used in direct furtherance of the charity's objects.

8 Accumulated funds

	2021	2020
Unrestricted income funds	49,959	45,791
Restricted income funds	<u>2,600</u>	<u>2,600</u>
	<u>52,559</u>	<u>48,391</u>

All restricted income funds are represented by cash at bank.

9 Restricted income funds

Restricted income funds comprised:-

From a charitable trust to enable the Centre to extend its work into Merseyside	<u>2,600</u>	<u>2,600</u>
	<u>2,600</u>	<u>2,600</u>

THE SECOND WORLD WAR EXPERIENCE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

10 Employees

Employees' total emoluments during the year were:-

	2021	2020
Wages and salaries	36,504	20,116
Social security costs	<u>1,458</u>	<u>1,858</u>
	<u><u>37,962</u></u>	<u><u>21,974</u></u>

The average number of employees during the period was 2 (2020 – 1).

No employee's emoluments for the period exceeded £60,000 (2020 – none).

No remuneration or other benefits were paid or payable to any charity trustee or connected person.

Indemnity insurance has been purchased for £575 (2020 - £575) to protect the charity, trustees and officers from losses arising from the neglect or default of all trustees or officers.