

NATIONAL MILITARY WORKING DOG MEMORIAL UK

England & Wales · Charity number 1173384

Details

Status Registered

Legal form CIO

Registered 2017-06-13

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

Contact

Address Brynford
Holywell
Flintshire
CH8 8AD

Phone 01352710500

Email info@nmwdm.org.uk

Website www.nmwdm.org.uk

Activities

Objects: THE COMMEMORATION FOR THE BENEFIT OF THE PUBLIC OF THE THE CONTRIBUTION TO THE COUNTRY MADE BY MILITARY WORKING DOGS DURING TIMES OF PEACE AND WAR AND TO COMMEMORATE MILITARY WORKING DOGS WHO LOST THEIR LIVES IN THE SERVICE OF THEIR COUNTRY DURING THE FIRST WORLD WAR AND SUBSEQUENT CONFLICTS BY ESTABLISHING AND MAINTAINING A PUBLIC STATUE.

Activities: the charity was formed to raise funds to construct a National Military Working Dog Memorial in the united kingdom

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£24,374	£1,128	-	-
2024-03-31	£28,124	£1,162	-	-
2023-03-31	£20,548	£637	-	-
2022-03-31	£22,547	£1,319	-	-
2021-03-31	£16,304	£1,564	-	-

Trustees

Name	Role	Appointed
Alan Scott		2025-01-31
Dirk Ward		2025-01-31
JOHN MITCHELL WARD		2017-06-13
SIMON ROBERTS		2017-06-13

NATIONAL MILITARY WORKING DOG MEMORIAL UK

England & Wales - Charity number 1173384

Accounts

**NATIONAL MILITARY WORKING DOG MEMORIAL UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**



NATIONAL MILITARY WORKING DOG MEMORIAL UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr J M Ward
Mr S W Roberts
Mr D Ward

(Appointed 31 January
2025)

Mr Alan Scott

(Appointed 31 January
2025)

Charity number

1173384

Accountants

Azets
First Floor
Unit 55 Ffordd William Morgan
St Asaph Business Park
St Asaph
United Kingdom
LL17 0JG

NATIONAL MILITARY WORKING DOG MEMORIAL UK

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NATIONAL MILITARY WORKING DOG MEMORIAL UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "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 2019).

Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The National Military Working Dog Memorial UK had a very successful year to 31 March 2025 - funds raised totalled £24,374

This was achieved by the generous help from all out Volunteers who raised awareness and promoted the charity's values and goals all over the UK.

The majority of the funds raised came from direct donations to the website, social media fundraisers and counter top collection boxes in shops.

The forthcoming year looks to be very promising and the charity intends to maintain its current pace to get closer to the end objective.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Registered Charity number

1173384

Principal address

First Floor
Unit 55 Ffordd William Morgan
St Asaph Business Park
St Asaph
LL17 0JG

Trustees

Mr J M Ward	
Mr M J Barrow	(Resigned 23 January 2025)
Mr I A Henderson	(Resigned 23 January 2025)
Mr S W Roberts	
Mr D Ward	(Appointed 31 January 2025)
Mr Alan Scott	(Appointed 31 January 2025)

The trustees' report was approved by the Board of Trustees.

.....
Mr J M Ward

Trustee

Dated:

NATIONAL MILITARY WORKING DOG MEMORIAL UK

ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF NATIONAL MILITARY WORKING DOG MEMORIAL UK FOR THE YEAR ENDED 31 MARCH 2025

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of National Military Working Dog Memorial UK for the year ended 31 March 2025, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 19 September 2024. Our work has been undertaken solely to prepare for your approval the financial statements of National Military Working Dog Memorial UK and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than National Military Working Dog Memorial UK and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that National Military Working Dog Memorial UK has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of National Military Working Dog Memorial UK. You consider that National Military Working Dog Memorial UK is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of National Military Working Dog Memorial UK. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Azets

.....

First Floor
Unit 55 Ffordd William Morgan
St Asaph Business Park
St Asaph
LL17 0JG
United Kingdom

NATIONAL MILITARY WORKING DOG MEMORIAL UK**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 31 MARCH 2025***

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<u>Income from:</u>			
Donations and legacies	1	24,374	28,124
<u>Expenditure on:</u>			
Charitable activities	3	1,128	1,162
Net income for the year/ Net movement in funds		23,246	26,962
Fund balances at 1 April 2024		134,413	107,451
Fund balances at 31 March 2025		157,659	134,413

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NATIONAL MILITARY WORKING DOG MEMORIAL UK**BALANCE SHEET****AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	6		144,836		96,836
Current assets					
Cash at bank and in hand		12,823		37,577	
Net current assets			12,823		37,577
Total assets less current liabilities			157,659		134,413
Income funds					
Unrestricted funds			157,659		134,413
			157,659		134,413

The financial statements were approved by the Trustees on

.....
Mr J M Ward
Trustee

.....
Mr S W Roberts
Trustee

NATIONAL MILITARY WORKING DOG MEMORIAL UK**BALANCE SHEET (CONTINUED)****AS AT 31 MARCH 2025****1 Donations and legacies**

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	24,374	28,124

2 Accounting policies**2.1 Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

2.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

2.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings which aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

NATIONAL MILITARY WORKING DOG MEMORIAL UK**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2025****2 Accounting policies (Continued)****2.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2.8 Taxation

The charity is exempt from tax on its charitable activities.

3 Charitable activities

	2025	2024
	£	£
Professional fees	353	-
Advertising and marketing	22	812
Sundry	753	350
	<u>1,128</u>	<u>1,162</u>
	<u>1,128</u>	<u>1,162</u>

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

5 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	<u>-</u>	<u>-</u>

NATIONAL MILITARY WORKING DOG MEMORIAL UK**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****5 Employees****(Continued)**

There were no employees whose annual remuneration was more than £60,000.

6 Tangible fixed assets

	Freehold land and buildings
	£
Cost	
At 1 April 2024	96,836
Additions	48,000
	<hr/>
At 31 March 2025	144,836
	<hr/>
Carrying amount	
At 31 March 2025	144,836
	<hr/> <hr/>
At 31 March 2024	96,836
	<hr/> <hr/>

NATIONAL MILITARY WORKING DOG MEMORIAL UK

England & Wales - Charity number 1173384

Accounts

Charity registration number 1173384

**NATIONAL MILITARY WORKING DOG MEMORIAL UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

NATIONAL MILITARY WORKING DOG MEMORIAL UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr J M Ward
Mr M J Barrow
Mr I A Henderson
Mr S W Roberts

Charity number

1173384

Accountants

Azets
First Floor
Unit 55 Ffordd William Morgan
St Asaph Business Park
St Asaph
United Kingdom
LL17 0JG

NATIONAL MILITARY WORKING DOG MEMORIAL UK

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NATIONAL MILITARY WORKING DOG MEMORIAL UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "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 2019).

Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The National Military Working Dog Memorial UK had a very successful year to 31 March 2023 - funds raised totaled £20,548.

This was achieved by the generous help from all out Volunteers who raised awareness and promoted the charity's values and goals all over the UK.

The majority of the funds raised came from direct donations to the website, social media fundraisers and counter top collection boxes in shops.

The forthcoming year looks to be very promising and the charity intends to maintain its current pace to get closer to the end objective.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Registered Charity number

1173384

Principal address

First Floor
Unit 55 Ffordd William Morgan
St Asaph Business Park
St Asaph
LL17 0JG

Trustees

Mr J M Ward
Mr M J Barrow
Mr I A Henderson
Mr S W Roberts

The trustees' report was approved by the Board of Trustees.

Mr J M Ward

Trustee

Dated: 27 February 2024

NATIONAL MILITARY WORKING DOG MEMORIAL UK

ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF NATIONAL MILITARY WORKING DOG MEMORIAL UK FOR THE YEAR ENDED 31 MARCH 2023

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of National Military Working Dog Memorial UK for the year ended 31 March 2023, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 2 February 2021. Our work has been undertaken solely to prepare for your approval the financial statements of National Military Working Dog Memorial UK and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than National Military Working Dog Memorial UK and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that National Military Working Dog Memorial UK has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of National Military Working Dog Memorial UK. You consider that National Military Working Dog Memorial UK is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of National Military Working Dog Memorial UK. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Azets

27 February 2024

First Floor
Unit 55 Ffordd William Morgan
St Asaph Business Park
St Asaph
LL17 0JG
United Kingdom

NATIONAL MILITARY WORKING DOG MEMORIAL UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>	Notes		
Donations and legacies	2	20,548	22,547
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	3	637	1,319
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		19,911	21,228
Fund balances at 1 April 2022		87,540	66,312
		<hr/>	<hr/>
Fund balances at 31 March 2023		107,451	87,540
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NATIONAL MILITARY WORKING DOG MEMORIAL UK

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	6		35,207		-
Current assets					
Debtors	7	-		12,000	
Cash at bank and in hand		72,244		75,540	
		<u>72,244</u>		<u>87,540</u>	
Net current assets			72,244		87,540
Total assets less current liabilities			<u>107,451</u>		<u>87,540</u>
Income funds					
Unrestricted funds			107,451		87,540
			<u>107,451</u>		<u>87,540</u>

The financial statements were approved by the Trustees on 27 February 2024

Mr J M Ward
Trustee

Mr S W Roberts
Trustee

NATIONAL MILITARY WORKING DOG MEMORIAL UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings which aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

NATIONAL MILITARY WORKING DOG MEMORIAL UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Taxation

The charity is exempt from tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Donations and gifts	20,548	22,547

3 Charitable activities

	2023 £	2022 £
Professional fees	263	241
Advertising and marketing	365	987
Website costs	-	91
Sundry	9	-
	<u>637</u>	<u>1,319</u>
	<u>637</u>	<u>1,319</u>

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

5 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>

NATIONAL MILITARY WORKING DOG MEMORIAL UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

6 Tangible fixed assets

Freehold land and buildings
£

Cost

Additions 35,207

At 31 March 2023 35,207

Carrying amount

At 31 March 2023 35,207

7 Debtors

2023 2022
£ £

Amounts falling due within one year:

Prepayments and accrued income - 12,000

NATIONAL MILITARY WORKING DOG MEMORIAL UK

England & Wales - Charity number 1173384

Accounts

Charity Registration No. 1173384

**NATIONAL MILITARY WORKING DOG MEMORIAL UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

NATIONAL MILITARY WORKING DOG MEMORIAL UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr J M Ward
Mr M J Barrow
Mr I A Henderson
Mr S W Roberts

Charity number

1173384

Auditor

Azets
Brynford House
21 Brynford Street
Holywell
Flintshire
United Kingdom
CH8 7RD

NATIONAL MILITARY WORKING DOG MEMORIAL UK

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NATIONAL MILITARY WORKING DOG MEMORIAL UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The National Military Working Dog Memorial UK had a very successful year to 31 March 2022 - funds raised totaled £22,547.

This was achieved by the generous help from all out Volunteers who raised awareness and promoted the charity's values and goals all over the UK.

The majority of the funds raised came from direct donations to the website, social media fundraisers and counter top collection boxes in shops.

The forthcoming year looks to be very promising and the charity intends to maintain its current pace to get closer to the end objective.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Registered Charity number

1173384

Principal address

Brynford
Holywell
Flintshire
CH8 8AD

Trustees

Mr J M Ward

Mr M J Barrow

Mr I A Henderson

Mr S W Roberts

Miss E J Ward

(Resigned 21 October 2021)

The trustees' report was approved by the Board of Trustees.

Mr J M Ward

Trustee

Dated: 18 January 2023

NATIONAL MILITARY WORKING DOG MEMORIAL UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NATIONAL MILITARY WORKING DOG MEMORIAL UK

I report to the trustees on my examination of the financial statements of National Military Working Dog Memorial UK (the Charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Azets

Brynford House
21 Brynford Street
Holywell
Flintshire
CH8 7RD
United Kingdom

Dated: 18 January 2023

NATIONAL MILITARY WORKING DOG MEMORIAL UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>			
Donations and legacies	2	22,547	16,304
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	3	1,319	1,564
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		21,228	14,740
Fund balances at 1 April 2021		66,312	51,572
		<hr/>	<hr/>
Fund balances at 31 March 2022		87,540	66,312
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NATIONAL MILITARY WORKING DOG MEMORIAL UK

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	6	12,000		-	
Cash at bank and in hand		75,540		66,312	
		<u>87,540</u>		<u>66,312</u>	
Net current assets			<u>87,540</u>		<u>66,312</u>
Income funds					
Unrestricted funds			<u>87,540</u>		<u>66,312</u>
			<u>87,540</u>		<u>66,312</u>

The financial statements were approved by the Trustees on 18 January 2023

Mr J M Ward
Trustee

Mr S W Roberts
Trustee

NATIONAL MILITARY WORKING DOG MEMORIAL UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

1.1 Accounting convention

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1.2 Going concern

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1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings which aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Taxation

The charity is exempt from tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	22,547	16,304

NATIONAL MILITARY WORKING DOG MEMORIAL UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	2022	2021
	£	£
Professional fees	241	250
Advertising and marketing	987	1,241
Website costs	91	73
	<u>1,319</u>	<u>1,564</u>
	<u>1,319</u>	<u>1,564</u>

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

5 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	<u>-</u>	<u>-</u>

6 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>12,000</u>	<u>-</u>

NATIONAL MILITARY WORKING DOG MEMORIAL UK

England & Wales - Charity number 1173384

Accounts

Charity Registration No. 1173384

**NATIONAL MILITARY WORKING DOG MEMORIAL UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

NATIONAL MILITARY WORKING DOG MEMORIAL UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr J M Ward
Mr M J Barrow
Mr I A Henderson
Mr S W Roberts

Charity number

1173384

Auditor

Azets
Brynford House
21 Brynford Street
Holywell
Clwyd
United Kingdom
CH8 7RD

NATIONAL MILITARY WORKING DOG MEMORIAL UK

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NATIONAL MILITARY WORKING DOG MEMORIAL UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The National Military Working Dog Memorial UK had a very successful year to 31 March 2021 - funds raised totalled £16,304.

This was achieved by the generous help from all out Volunteers who raised awareness and promoted the charity's values and goals all over the UK.

The majority of the funds raised came from direct donations to the website, social media fundraisers and counter top collection boxes in shops.

The forthcoming year looks to be very promising and the charity intends to maintain its current pace to get closer to the end objective.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Registered Charity number

1173384

Principal address

Brynford
Holywell
Flintshire
CH8 8AD

Trustees

Mr J M Ward

Mr M J Barrow

Mr I A Henderson

Mr S W Roberts

Miss E J Ward

(Resigned 21 October 2021)

The trustees' report was approved by the Board of Trustees.

Mr J M Ward

Trustee

Dated: 21 January 2022

NATIONAL MILITARY WORKING DOG MEMORIAL UK

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF NATIONAL MILITARY WORKING DOG MEMORIAL UK

Opinion

We have audited the financial statements of National Military Working Dog Memorial UK (the 'Charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

NATIONAL MILITARY WORKING DOG MEMORIAL UK

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NATIONAL MILITARY WORKING DOG MEMORIAL UK

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

NATIONAL MILITARY WORKING DOG MEMORIAL UK

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NATIONAL MILITARY WORKING DOG MEMORIAL UK

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

NATIONAL MILITARY WORKING DOG MEMORIAL UK

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NATIONAL MILITARY WORKING DOG MEMORIAL UK

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets

21 January 2022

**Chartered Accountants
Statutory Auditor**

Brynford House
21 Brynford Street
Holywell
Clwyd
United Kingdom
CH8 7RD

Azets is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

NATIONAL MILITARY WORKING DOG MEMORIAL UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NATIONAL MILITARY WORKING DOG MEMORIAL UK

I report to the trustees on my examination of the financial statements of National Military Working Dog Memorial UK (the Charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Azets

Brynford House
21 Brynford Street
Holywell
Clwyd
CH8 7RD
United Kingdom

Dated: 21 January 2022

NATIONAL MILITARY WORKING DOG MEMORIAL UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from:			
Donations and legacies	2	16,304	28,517
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	3	1,564	1,980
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		14,740	26,537
Fund balances at 1 April 2020		51,572	25,035
		<hr/>	<hr/>
Fund balances at 31 March 2021		66,312	51,572
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NATIONAL MILITARY WORKING DOG MEMORIAL UK

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		66,312		51,572	
		<u> </u>		<u> </u>	
Net current assets			66,312		51,572
			<u> </u>		<u> </u>
Income funds					
Unrestricted funds			66,312		51,572
			<u> </u>		<u> </u>
			66,312		51,572
			<u> </u>		<u> </u>

The financial statements were approved by the Trustees on 21 January 2022

Mr J M Ward
Trustee

Mr S W Roberts
Trustee

NATIONAL MILITARY WORKING DOG MEMORIAL UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.1 Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings which aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Taxation

The charity is exempt from tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	16,304	28,517
	<u> </u>	<u> </u>

NATIONAL MILITARY WORKING DOG MEMORIAL UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Charitable activities

	2021	2020
	£	£
Professional fees	250	338
Advertising and marketing	1,241	1,284
Website costs	73	358
	<u>1,564</u>	<u>1,980</u>
	<u>1,564</u>	<u>1,980</u>

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

5 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Total	<u>-</u>	<u>-</u>