

**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

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### 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

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# 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*

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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**

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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**

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	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b><u>Income from:</u></b>			
Donations and legacies	2	20,548	22,547
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	3	637	1,319
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		19,911	21,228
Fund balances at 1 April 2022		87,540	66,312
		<hr/>	<hr/>
<b>Fund balances at 31 March 2023</b>		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 £	£
<b>Fixed assets</b>					
Tangible assets	6		35,207		-
<b>Current assets</b>					
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
<b>Total assets less current liabilities</b>			<u>107,451</u>		<u>87,540</u>
<b>Income funds</b>					
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

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#### 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	-
	637	1,319
	637	1,319

### 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	2022
	Number	Number
Total	-	-

# NATIONAL MILITARY WORKING DOG MEMORIAL UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 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
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At 31 March 2023	35,207
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#### Carrying amount

At 31 March 2023	35,207
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### 7 Debtors

2023	2022
£	£

#### Amounts falling due within one year:

Prepayments and accrued income	-	12,000
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