

**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.

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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.

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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***

		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
<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

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Mr J M Ward
Trustee

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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	-	-

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
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At 31 March 2025	144,836
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Carrying amount	
At 31 March 2025	144,836
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At 31 March 2024	96,836
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