

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
NATIONAL CIVILIAN WW2 MEMORIAL TRUST**

Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

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FOR THE YEAR ENDED 31 MARCH 2022**

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NATIONAL CIVILIAN WW2 MEMORIAL TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

The Charitable Incorporated Organisation (CIO) was formed on 6 July 2018 to take over the work of the former unincorporated charity National Civilian WW2 Memorial Trust, charity no. 1149217. The members/ trustees of the former charity resolved that it should be wound up and all assets and liabilities transferred and activities be carried on by the CIO. All five of the CIO trustees were trustees of the former charity.

The charitable activities commenced on the day the CIO was formed on 6 July 2018.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the public in the subject of WW2, especially the contribution of the people that served in the home front, and those that lived through the war.

To promote for the benefit of the public, the preservation, protection and improvement of the remains of the Grade II listed National Picture Theatre and the locally listed Swan Inn.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Educational activities about the experience of civilians in World War 2 and the conservation and environmental improvement of the remains and site of the former National Picture Theatre of Beverley Road, Hull.

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity to maintain liquid unrestricted funds at a level to cover the costs for a period of at least three months.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FINANCIAL REVIEW

After a year in 2020/21 when fundraising was hit by the Covid19 pandemic and expenditure exceeded income, we recovered some of our funds this year.

Income;

Thanks to the Secretary Alan Canvess sending out membership reminders, we increased our membership income to £303. We particularly appreciate members who pay their membership by standing order or regular bank transfers, as it saves us having to send out reminders and assures us of some regular income.

Many members take the opportunity to add a donation to their membership fee, and some members make generous regular donations. We also receive small donations at events. We are grateful for the total of £425 received in donations.

2021-22 was a year of uncertainty when it came to fundraising. Our annual vegetarian 'Wartime' meal at Hitchcocks in October 2021 attracted the most attendees ever at 55, and it was clearly something people were eagerly anticipating after it had not been possible the previous year. We were able to make a profit of £289.

On the other hand, our December film show had to be cancelled when an outbreak of a new variant of Covid made people reluctant to mix and risk having to isolate over Christmas.

For our March film show we had arranged to show the 2018 film 'Hurricane' as the main feature. We hoped that this true story of Polish airmen who came here to fly in the Battle of Britain would attract local residents of Polish descent and help us to make links with that community. Unfortunately, the war in Ukraine broke out just as we were publicising the event, and our Polish friends had more serious concerns on their minds. Very few people were of a mind to watch a war film and we sold only 11 tickets. Sales did not cover the usual cost of hiring the theatre; thankfully NAPA only charged us the £66 taken in ticket sales.

We had stalls, selling mainly donated items, at 6 events. As well as fundraising, these are opportunities to tell people about the progress of the National Picture Theatre project. Avenues residents held occasional 'Yard sales' where they sold unwanted items in front of their houses. They were widely publicised on social media and were well attended. We had stalls at two of them making £85 in April and £73 in July. We also had stalls at an open day held by Hull Community Diggers in July [taking £45], a Victorian Day in Pearson Park in August [£81], St Ninians Church Fair in Chanterlands Avenue in December [£55] and St Johns Newland Church Fair in Clough Road in March [£25]. We are grateful to everyone who donated items for sale and the volunteers who helped on the stalls. We are always keen to hear about events where we might have stalls, especially if there are also offers to help.

We also made £20 from the sale of Paul Gibson's books and £100 from selling bags from our stock bought two years ago.

Our illustrated talks and guided walks are mainly intended to be educational rather than fundraising, but organisations often give us a contribution towards funds. We gave two talks in October, one to Cottingham Local History Society in Cottingham Civic Hall, and one to St Ninians Church Ladies' Group. Both were well attended, and we were given a total of £70.

Members are reminded that when you buy on line you can give trigger a small donation at no cost to yourself by signing up to Easy Fundraising or through Amazon. If you pay by Pay Pal you can add a donation through their Giving Fund.

Expenditure:

We had no major outgoings this year. We still need to keep a reserve of £3,500 to contribute to the Heritage Lottery funded project.

Balance :

Increased this year from £3641 to £5138

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by the constitution of a Charitable Incorporated Organisation whose only voting members are its trustees dated 6 July 2018.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179099

Principal address

68 Kirkham Drive
Hull
East Yorkshire
HU5 2BT

Trustees

A Canvess
T Robinson Chair
A D Hampel
Ms H Byers Treasurer
D A Alexander

Independent Examiner

Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

Approved by order of the board of trustees on and signed on its behalf by:

.....
T Robinson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NATIONAL CIVILIAN WW2 MEMORIAL TRUST

Independent examiner's report to the trustees of National Civilian WW2 Memorial Trust

I report to the charity trustees on my examination of the accounts of National Civilian WW2 Memorial Trust (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr T M Rackham
FCCA
Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

Date:

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		728	45
Charitable activities			
Charitable activity income		70	-
Other trading activities	2	1,883	231
Total		<u>2,681</u>	<u>276</u>
EXPENDITURE ON			
Raising funds		1,045	-
Charitable activities			
Charitable activity expenditure		139	4,994
Total		<u>1,184</u>	<u>4,994</u>
NET INCOME/(EXPENDITURE)		<u>1,497</u>	<u>(4,718)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		3,641	8,359
TOTAL FUNDS CARRIED FORWARD		<u><u>5,138</u></u>	<u><u>3,641</u></u>

The notes form part of these financial statements

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

BALANCE SHEET
31 MARCH 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
CURRENT ASSETS			
Cash at bank		5,138	3,641
NET CURRENT ASSETS		<u>5,138</u>	<u>3,641</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		5,138	3,641
NET ASSETS		<u><u>5,138</u></u>	<u><u>3,641</u></u>
FUNDS	5		
Unrestricted funds		<u>5,138</u>	<u>3,641</u>
TOTAL FUNDS		<u><u>5,138</u></u>	<u><u>3,641</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on
..... and were signed on its behalf by:

.....
H Byers - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 1 January 2019)', 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.

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.

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 that 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.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	1,697	68
Book sales	20	25
Plant sales	-	20
Bag sales	100	113
Amazon	5	5
PayPal giving fund	61	-
	<u>1,883</u>	<u>231</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	45
Other trading activities	231
Total	<u>276</u>
EXPENDITURE ON	
Charitable activities	
Charitable activity expenditure	4,994
NET INCOME/(EXPENDITURE)	<u>(4,718)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	8,359
TOTAL FUNDS CARRIED FORWARD	<u><u>3,641</u></u>

5. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	2,608	1,497	4,105
LEAPS	863	-	863
Rank Foundation	170	-	170
	<u>3,641</u>	<u>1,497</u>	<u>5,138</u>
TOTAL FUNDS	<u><u>3,641</u></u>	<u><u>1,497</u></u>	<u><u>5,138</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

5. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,681	(1,184)	1,497
	<u>2,681</u>	<u>(1,184)</u>	<u>1,497</u>
TOTAL FUNDS	<u>2,681</u>	<u>(1,184)</u>	<u>1,497</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	7,326	(4,718)	2,608
LEAPS	863	-	863
Rank Foundation	170	-	170
	<u>8,359</u>	<u>(4,718)</u>	<u>3,641</u>
TOTAL FUNDS	<u>8,359</u>	<u>(4,718)</u>	<u>3,641</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	276	(4,994)	(4,718)
	<u>276</u>	<u>(4,994)</u>	<u>(4,718)</u>
TOTAL FUNDS	<u>276</u>	<u>(4,994)</u>	<u>(4,718)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

5. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	7,326	(3,221)	4,105
LEAPS	863	-	863
Rank Foundation	170	-	170
	<u>8,359</u>	<u>(3,221)</u>	<u>5,138</u>
TOTAL FUNDS	<u>8,359</u>	<u>(3,221)</u>	<u>5,138</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,957	(6,178)	(3,221)
	<u>2,957</u>	<u>(6,178)</u>	<u>(3,221)</u>
TOTAL FUNDS	<u>2,957</u>	<u>(6,178)</u>	<u>(3,221)</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	425	19
Membership fees	303	26
	<u>728</u>	<u>45</u>
Other trading activities		
Fundraising events	1,697	68
Book sales	20	25
Plant sales	-	20
Bag sales	100	113
Amazon	5	5
PayPal giving fund	61	-
	<u>1,883</u>	<u>231</u>
Charitable activities		
Workshop fees	70	-
	<u>70</u>	<u>-</u>
Total incoming resources	<u>2,681</u>	<u>276</u>
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	1,045	-
Charitable activities		
Insurance	-	150
Printing, postage & stationery	69	-
Stall/ venue hire	70	-
Project costs	-	3,500
Professional fees	-	1,344
	<u>139</u>	<u>4,994</u>
Total resources expended	<u>1,184</u>	<u>4,994</u>
Net income/(expenditure)	<u><u>1,497</u></u>	<u><u>(4,718)</u></u>

This page does not form part of the statutory financial statements