

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
NATIONAL CIVILIAN WW2 MEMORIAL TRUST**

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

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

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NATIONAL CIVILIAN WW2 MEMORIAL TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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.

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

This year we welcomed Rebecca Wilkinson as Engagement Officer in July 2022. Rebecca is employed by the City Council's Major Projects Team with funding from the National Lottery Heritage Fund to ensure that the activities required by the lottery as part of the National Picture Theatre project are delivered. These activities are not all included in the statement as they are not, first and foremost, fund raising events, but many of them do present an opportunity to sell some of our bags, tea-towels and books, and those sales are included in the trading activities. They are also opportunities to attract donations and new members.

Avenues residents again held a sale where people put unwanted items outside the fronts of houses; these are always a good opportunity to get rid of stuff and raise some funds for the Trust. This year there were also events in Princes Avenue and Pearson Park which created similar opportunities.

The annual meal at Hitchcocks vegetarian restaurant was again popular, even though it didn't attract quite as many people as last year [34 people this year as opposed to a record 55 people last year]. We made a profit of £218.

The film shows had not been very successful last year, and we decided we need to have a rethink about where we might hold them; we haven't found an appropriate venue yet.

Income from membership fees was lower than last year. Last year we made a special effort to chase up our members to renew their memberships but did not have time to do that this year. However, donations were higher, due partly to a generous donation of £100 from one supporter.

The talks we give are mainly educational rather than fundraising events but most organisations have a budget to pay speakers' fees. This year we gave 4 talks and raised £140 in fees.

Expenditure included purchase of books from Paul Gibson, most of which we have sold. We updated our leaflet about the National Picture Theatre and got another 1,000 copies printed to give out at events. We are also in the process of updating our website and have a new platform for this.

The net income this year was £1201, slightly down on last year. The overall balance in the bank account is £6,339. £3,500 of this needs to be set aside to pay the remaining contribution towards the National Picture Theatre project. [The Trust was required to pay £7,000 towards this and has already paid £3,500 in 2020-21].

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

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

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

DRAFT

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 2023.

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

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 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		609	728
Charitable activities			
Charitable activity income		140	70
Other trading activities	2	1,478	1,883
Total		<u>2,227</u>	<u>2,681</u>
EXPENDITURE ON			
Raising funds		682	1,045
Charitable activities			
Charitable activity expenditure		334	139
Other		10	-
Total		<u>1,026</u>	<u>1,184</u>
NET INCOME		1,201	1,497
RECONCILIATION OF FUNDS			
Total funds brought forward		5,138	3,641
TOTAL FUNDS CARRIED FORWARD		<u><u>6,339</u></u>	<u><u>5,138</u></u>

The notes form part of these financial statements

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

BALANCE SHEET
31 MARCH 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		6,339	5,138
NET CURRENT ASSETS		<u>6,339</u>	<u>5,138</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		6,339	5,138
NET ASSETS		<u>6,339</u>	<u>5,138</u>
FUNDS	5		
Unrestricted funds		<u>6,339</u>	<u>5,138</u>
TOTAL FUNDS		<u>6,339</u>	<u>5,138</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 2023**

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

	2023	2022
	£	£
Fundraising events	1,174	1,697
Book sales	120	20
Bag sales	100	100
Amazon	5	5
PayPal giving fund	-	61
T-Towel sales	75	-
Cut out model sales	4	-
	<u>1,478</u>	<u>1,883</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	728
Charitable activities	
Charitable activity income	70
Other trading activities	1,883
Total	<u>2,681</u>
EXPENDITURE ON	
Raising funds	1,045
Charitable activities	
Charitable activity expenditure	139
Total	<u>1,184</u>
NET INCOME	1,497
RECONCILIATION OF FUNDS	
Total funds brought forward	3,641
TOTAL FUNDS CARRIED FORWARD	<u><u>5,138</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

5. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	4,105	1,201	1,033	6,339
LEAPS	863	-	(863)	-
Rank Foundation	170	-	(170)	-
	<u>5,138</u>	<u>1,201</u>	<u>-</u>	<u>6,339</u>
TOTAL FUNDS	<u>5,138</u>	<u>1,201</u>	<u>-</u>	<u>6,339</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,227	(1,026)	1,201
	<u>2,227</u>	<u>(1,026)</u>	<u>1,201</u>
TOTAL FUNDS	<u>2,227</u>	<u>(1,026)</u>	<u>1,201</u>

Comparatives for 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>3,641</u>	<u>1,497</u>	<u>5,138</u>

Comparative 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>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

5. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	2,608	2,698	1,033	6,339
LEAPS	863	-	(863)	-
Rank Foundation	170	-	(170)	-
	<u>3,641</u>	<u>2,698</u>	<u>-</u>	<u>6,339</u>
TOTAL FUNDS	<u>3,641</u>	<u>2,698</u>	<u>-</u>	<u>6,339</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	4,908	(2,210)	2,698
	<u>4,908</u>	<u>(2,210)</u>	<u>2,698</u>
TOTAL FUNDS	<u>4,908</u>	<u>(2,210)</u>	<u>2,698</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	468	425
Membership fees	141	303
	<u>609</u>	<u>728</u>
Other trading activities		
Fundraising events	1,174	1,697
Book sales	120	20
Bag sales	100	100
Amazon	5	5
PayPal giving fund	-	61
T-Towel sales	75	-
Cut out model sales	4	-
	<u>1,478</u>	<u>1,883</u>
Charitable activities		
Workshop fees	140	70
	<u>140</u>	<u>70</u>
Total incoming resources	<u>2,227</u>	<u>2,681</u>
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	632	1,045
Other trading activities		
Purchases	50	-
Charitable activities		
Printing, postage & stationery	182	69
Stall/ venue hire	73	70
Website costs	79	-
	<u>334</u>	<u>139</u>
Other		
Sundries	10	-
	<u>10</u>	<u>-</u>
Total resources expended	<u>1,026</u>	<u>1,184</u>
Net income	<u><u>1,201</u></u>	<u><u>1,497</u></u>

This page does not form part of the statutory financial statements