

NATIONAL CIVILIAN WW2 MEMORIAL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr A Canvess
Mr T Robinson
Mr A D Hampel
Ms H Byers
Mr D A Alexander
Ms K Best

Charity number

1179099

Principal address

68 Kirkham Drive
Hull
East Yorkshire
England
HU5 2BT

Independent examiner

Trevor Rackham
Rackham's Accountants Limited
3 Melton Enterprise Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

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NATIONAL CIVILIAN WW2 MEMORIAL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 constitution, 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).

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 number 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

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.

Public benefit

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

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.

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Significant activities and achievements against objectives

This year was a frustrating one regarding progress on the site at the National Picture Theatre with delays in appointing builders, but meanwhile we were able to continue with fundraising activities. Rebecca Wilkinson, our Engagement Officer funded from the Lottery, continued to help by organising some of these events.

Much of our fundraising income came from sales of items donated to us and sold on stalls at fairs etc. We took part in 5 of these events this year, raising a total of £402. The Avenues Yard sales continue to be a good venue for selling these items as there are no overheads and the items are simply sold outside the Treasurer's house.

Income from memberships was down this year and we need to continue to encourage people to take out Standing Orders so that we receive their membership fees each year.

We received some generous donations, including one of £95 from a member.

Students at Bishop Burton College made headscarves and table decorations at our Tea Dance in June at Garden Village Club House, and sold them, giving us the proceeds of £57. This was an event enjoyed by all, which we hope to repeat.

We also held a talk and buffet meal at the Turkish Community Centre on Beverley Road [the former Stepney Station] in September. This was not as well attended as we had hoped; our efforts to publicise through leafletting locally were not very successful. However, the Turkish Community still raised £128 from the sale of their delicious food and very generously donated it to our cause. We continue to build on our good relationship with this local community.

Our annual meal at Hitchcocks Vegetarian restaurant was as popular as ever, with 40 people attending and making a profit of £227 thanks to the generosity of Bruce and Jane Hitchcock. This year we chose a Caribbean theme, commemorating the contribution of the Caribbean community to the wartime effort and rebuilding the country after the war. We invited members of the Afro-Caribbean Society who are already asking when the next one will be!

Rebecca's role comes to an end in November this year, and we are actively looking for people to help us take forward our educational, community and fundraising roles into the future.

Separately, we were successful in March 2023 in securing a grant from The UK Shared Prosperity Fund [part of the government's 'Levelling Up' agenda] of £62,250. This is being administered by Hull City Council and does not go through our books. Most of the funds are to be used to create a surface in the auditorium part of the site on which to have events, together with a small amount to engage local community groups in our activities, including gardening.

Delays with getting the builders on site have meant we have underspent this grant in the current year but we should be able to install the surface this year and have bought some gardening equipment ready for community groups to be involved at a later stage.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

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

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr A Canvess

Mr T Robinson

Mr A D Hampel

Ms H Byers

Mr D A Alexander

Ms K Best

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

Mr T Robinson

Trustee

4 July 2024

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NATIONAL CIVILIAN WW2 MEMORIAL TRUST

I report to the trustees on my examination of the financial statements of National Civilian WW2 Memorial Trust (the charity) for the year ended 31 March 2024.

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.

Trevor Rackham

Rackham's Accountants Limited
3 Melton Enterprise Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

Dated: 4 July 2024

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	2	525	608
Charitable activities	3	194	444
Other trading activities	4	1,389	1,174
		<u> </u>	<u> </u>
Total income		2,108	2,226
		<u> </u>	<u> </u>
Expenditure on:			
Raising funds	5	760	632
Charitable activities	6	245	394
		<u> </u>	<u> </u>
Total expenditure		1,005	1,026
		<u> </u>	<u> </u>
Net income and movement in funds		1,103	1,200
		<u> </u>	<u> </u>
Reconciliation of funds:			
Fund balances at 1 April 2023		6,339	5,139
		<u> </u>	<u> </u>
Fund balances at 31 March 2024		7,442	6,339
		<u> </u>	<u> </u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		7,442		6,339	
		<u> </u>		<u> </u>	
Net current assets			7,442		6,339
			<u> </u>		<u> </u>
Net assets excluding pension liability			7,442		6,339
			<u> </u>		<u> </u>
			<u> </u>		<u> </u>
The funds of the charity					
Unrestricted funds			7,442		6,339
			<u> </u>		<u> </u>
			7,442		6,339
			<u> </u>		<u> </u>
			<u> </u>		<u> </u>

The financial statements were approved by the trustees on 4 July 2024

Ms H Byers
Trustee

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

National Civilian WW2 Memorial Trust is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

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 or grantors 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.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	438	467
Membership fees	87	141
	<u>525</u>	<u>608</u>

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable trading activities		
Book sales	20	120
Bag sales	95	100
Amazon	18	5
T-Towel sales	40	75
Cut-out model sales	1	4
Workshop fees	20	140
	<u>194</u>	<u>444</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>1,389</u>	<u>1,174</u>

5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Staging fundraising events	<u>760</u>	<u>632</u>

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Purchases	-	50
Insurance	75	-
Printing, postage & stationery	43	182
Stall/ venue hire	127	73
Website costs	-	79
Sundries	-	10
	<u>245</u>	<u>394</u>
Analysis by fund		
Unrestricted funds	<u>245</u>	<u>394</u>

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

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

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>6,339</u>	<u>2,108</u>	<u>(1,005)</u>	<u>-</u>	<u>7,442</u>

NATIONAL CIVILIAN WW2 MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Unrestricted funds (Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
LEAPS	863	-	-	(863)	-
Rank Foundation	170	-	-	(170)	-
General funds	4,106	2,226	(1,026)	1,033	6,339
	<u>5,139</u>	<u>2,226</u>	<u>(1,026)</u>	<u>-</u>	<u>6,339</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).