

War Years Remembered

Northern Ireland · Charity number 101112

Details

Known as WYR

Status Received

Registered 2014-12-18

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address Unit 1
22A Crawfordsburn Road
Newtownards
Co Down
BT23 4ea
BT23 4EA

Phone 07788108621

Email admin@waryearsremembered.co.uk

Website <http://www.waryearsremembered.co.uk/>

Activities

Purposes: The objects of the company are the protection and preservation of heritage material, the presentation of heritage material, the advancement of the education of the public in Irish military and social history and the promotion and advancement of community relations through the teaching of the shared experiences in the island of Ireland (Northern Ireland and the Republic of Ireland)

What the charity does: The advancement of education, The advancement of the arts, culture, heritage or science

How the charity works: Arts, Cross-border/cross-community, Cultural, Education/training, General charitable purposes, Heritage/historical, Research/evaluation, Volunteer development

Who the charity helps: Children (5-13 year olds), Ethnic minorities, General public, Interface communities, Learning disabilities, Men, Older people, Parents, Preschool (0-5 year olds), Sexual orientation, Specific areas of deprivation, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£70,432	£64,933	£0	0

Trustees

Name	Role	Appointed
Mr Allan Hamilton		
Mr Brian Dawson		

War Years Remembered

Northern Ireland - Charity number 101112

Accounts

Company Registration Number: NI619646

Charity Number: 101112

War Years Remembered

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2024

War Years Remembered

(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees

Mr Brian Dawson
Mr Allan Hamilton
Mr David McKim (Resigned 17 April 2025)

Charity Number in Northern Ireland

101112

Company Registration Number

NI619646

Registered Office

Unit 1
22D Crawfordsburn Road
Newtownards
Co Down
BT23 4EA

Independent Examiner

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co Antrim
BT28 1TP

War Years Remembered

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 August 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 August 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of War Years Remembered present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

The objectives of War Years Remembered (also referred to as WYR) are:

the protection and preservation of heritage material relating to WWI and WWII,
the presentation of such heritage material,
the advancement of the education of the public in Irish military and social history, and
the promotion and advancement of community relations through the teaching of the shared experiences in the island of Ireland (Northern Ireland and the Republic of Ireland).

Strategy

The activities of War Years Remembered include:

restoration and conservation of heritage artefacts
giving educational guided tours of the museum to schools, organisations and groups
attending a range of relevant events, for example for commemoration or for the public to see artefacts
commemoration of various wartime anniversaries
recording of veterans' stories for an Oral History Archive
giving talks to groups at outside premises e.g. elderly and church groups

In 2023-2024 War Years Remembered remained closed to the general public as it relocated from its former premises in Ballyclare to new premises on the Crawfordsburn Road in Newtownards.

Work continues fitting out the new building to ensure its suitability for reopening to the public in 2025.

Structure, Governance and Management

Governance

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Review of Activities, Achievements and Performance

C h a r i t a b l e

a c t i v i t i e s

The charity achieved its deadline to relocate on the 16/02/2024. The massive operation saw the preparation and safe transportation of the tens of thousands of artefacts in the WYR collection including vehicles, uniforms, documents and more. On top of this was the movement and stacking of four portacabins and several lorryback containers. Various transportation vehicles and equipment were needed for the process and included box vans, lorries, low loaders, Hiab loaders, forklifts, skips and cherry pickers. This was funded through the National Lottery Awards for All.

The move was covered in various media including the County Down Spectator and the Newtownards Chronicle as well as s o c i a l m e d i a p l a t f o r m s .

A significant investment was needed to turn the building which was essentially an empty shell into a museum suitable to open to the public. A new fundraiser was started on the JustGiving platform, however the majority of funding came through a grant from Ards & North Down Council which also allowed for some rental payments. Major works on the premises included the addition of secure perimeter fencing, front doors with disabled access, toilets, fire exits and beginning stages of the internal foyer/reception.

Charitable activities were again restricted with all resources going towards relocation and work on the building. However, we were able to hold a Remembrance service at Movilla Cemetery, Newtownards.

There are no restrictions on who can benefit from our activities.

There continues to be no private gain to any member of War Years Remembered or to any of its Directors/Trustees.

In setting our objectives and planning our activities for the year, we have given careful consideration to the Charity Commission for Northern Ireland's guidance on Public Benefit, to ensure that our activities have fulfilled the charity's purposes and have provided a benefit to our beneficiaries.

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure i n g r e a t e r d e t a i l .

Charity income was increased this year because of funding from the National Lottery and ANDBC. Expenditure was much higher with the costs of relocation, building fit out and rental payments.

During the year 23-24 War Years Remembered made no political contributions and no charitable contributions.

No Director/Trustee has claimed any expenses during the year.

Financial Results

At the end of the financial year the charity has assets of £50,095 (2023 - £41,007) and liabilities of £4,879 (2023 - £1,290). The net assets of the charity have increased by £5,499.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Mr Brian Dawson

Mr Allan Hamilton

Mr David McKim (Resigned 17 April 2025)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. War Years Remembered subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 29 May 2025 and signed on its behalf by:

Mr Brian Dawson
Trustee

War Years Remembered

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2024

The trustees, who are also directors of War Years Remembered for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 29 May 2025 and signed on its behalf by:

Mr Brian Dawson
Trustee

War Years Remembered

(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF WAR YEARS REMEMBERED

I have examined the financial statements of the charity for the financial year ended 31 August 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
 - the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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.

Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co Antrim
BT28 1TP

Date: 29 May 2025

War Years Remembered

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 August 2024

		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Total Funds
	Notes	2024	2024	2024	2023	2023
		£	£	£	£	£
Income						
Donations and legacies	3.1	10,432	60,000	70,432	27,963	27,963
Other income	3.2	-	-	-	2,800	2,800
Total income		10,432	60,000	70,432	30,763	30,763
Expenditure						
Charitable activities	4.1	40,598	24,335	64,933	17,040	17,040
Net income/(expenditure)		(30,166)	35,665	5,499	13,723	13,723
Transfers between funds		16,565	(16,565)	-	-	-
Net movement in funds for the financial year		(13,601)	19,100	5,499	13,723	13,723
Reconciliation of funds:						
Total funds beginning of the year	11	39,717	-	39,717	25,994	25,994
Total funds at the end of the year		26,116	19,100	45,216	39,717	39,717

The Statement of Financial Activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

War Years Remembered

(A company limited by guarantee, not having a share capital)

Company Number: NI619646

BALANCE SHEET

as at 31 August 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	7	16,700	-
		<hr/>	<hr/>
Current Assets			
Debtors	8	1,648	-
Cash at bank and in hand		31,747	41,007
		<hr/>	<hr/>
		33,395	41,007
		<hr/>	<hr/>
Creditors: Amounts falling due within one year	9	(4,879)	(1,290)
		<hr/>	<hr/>
Net Current Assets		28,516	39,717
		<hr/>	<hr/>
Total Assets less Current Liabilities		45,216	39,717
		<hr/> <hr/>	<hr/> <hr/>
Funds			
Restricted trust funds		19,100	-
General fund (unrestricted)		26,116	39,717
		<hr/>	<hr/>
Total funds	11	45,216	39,717
		<hr/> <hr/>	<hr/> <hr/>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

Approved by the Board of Trustees and authorised for issue on 29 May 2025 and signed on its behalf by

Mr Brian Dawson

Trustee

War Years Remembered

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

1. GENERAL INFORMATION

War Years Remembered is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is Unit 1, 22D Crawfordsburn Road, Newtownards, Co Down, BT23 4EA which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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". As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 August 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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".

Cash flow statement

The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its

discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 20% Straight line

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption.

3. INCOME

3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations and legacies	10,432	-	10,432	27,963
Grants	-	60,000	60,000	-
	<u>10,432</u>	<u>60,000</u>	<u>70,432</u>	<u>27,963</u>

3.2 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Fundraising activities	-	-	-	2,800
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,800</u>

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Expenditure on charitable activities	61,865	-	3,068	64,933	17,040
	<u>61,865</u>	<u>-</u>	<u>3,068</u>	<u>64,933</u>	<u>17,040</u>

4.2 SUPPORT COSTS

	Charitable Activities	2024	2023
	£	£	£
Cleaning Costs	-	-	800
Motor Expenses	1,954	1,954	2,481
Bank Charges	39	39	40
Independent examination	1,075	1,075	1,230
	<u>3,068</u>	<u>3,068</u>	<u>4,551</u>

5. ANALYSIS OF SUPPORT COSTS

Basis of	2024	2023
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	Apportionment	£	£
Cleaning Costs	100%	-	800
Motor Expenses	100%	1,954	2,481
Bank Charges	100%	39	40
Independent examination	100%	1,075	1,230
		3,068	4,551
<hr/>			
<hr/>			
6. NET INCOME		2024	2023
		£	£
Net Income is stated after charging/(crediting):			
Independent Examiner's remuneration:			
- independent examination services		1,075	1,230
		1,075	1,230
<hr/>			
<hr/>			
7. TANGIBLE FIXED ASSETS		Fixtures, fittings and equipment	Total
		£	£
Cost			
At 1 September 2023		21,487	21,487
Additions		16,700	16,700
		<hr/>	<hr/>
At 31 August 2024		38,187	38,187
		<hr/>	<hr/>
Depreciation			
At 31 August 2024		21,487	21,487
		<hr/>	<hr/>
Net book value			
At 31 August 2024		16,700	16,700
		<hr/>	<hr/>
<hr/>			
<hr/>			
8. DEBTORS		2024	2023
		£	£
Taxation and social security costs		1,648	-
		<hr/>	<hr/>
<hr/>			
<hr/>			
9. CREDITORS		2024	2023
Amounts falling due within one year		£	£
Accruals and deferred income		4,879	1,290
		<hr/>	<hr/>
<hr/>			
<hr/>			
10. RESERVES		2024	2023
		£	£

At the beginning of the year	39,717	25,994
Surplus for the financial year	5,499	13,723
	<hr/>	<hr/>
At the end of the year	45,216	39,717
	<hr/> <hr/>	<hr/> <hr/>

11. FUNDS

11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 September 2022	25,994	-	25,994
Movement during the financial year	13,723	-	13,723
	<hr/>	<hr/>	<hr/>
At 31 August 2023	39,717	-	39,717
Movement during the financial year	(13,601)	19,100	5,499
	<hr/>	<hr/>	<hr/>
At 31 August 2024	26,116	19,100	45,216
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2024 £
Restricted funds					
Awards for All	-	10,000	10,135	135	-
Ards & North Down Borough Council	-	50,000	14,200	(16,700)	19,100
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	60,000	24,335	(16,565)	19,100
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted funds					
Unrestricted General	39,717	10,432	40,598	16,565	26,116
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	39,717	70,432	64,933	-	45,216
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

11.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	19,100	-	19,100
	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted general funds	16,700	10,999	(4,879)	22,820
	<hr/>	<hr/>	<hr/>	<hr/>
	16,700	30,099	(4,879)	41,920
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

14. TRUSTEE'S REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 31 August 2024 nor the year ended 31 August 2023.

Trustee's Expenses
There were no trustee's expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

War Years Remembered

Northern Ireland - Charity number 101112

Accounts

REGISTERED COMPANY NUMBER: NI619646 (Northern Ireland)
REGISTERED CHARITY NUMBER: 101112

**Report of the Trustees and
Financial Statements
for the Year Ended 31 August 2023
for
War Years Remembered
(A Company Limited by Guarantee)**

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

War Years Remembered

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War Years Remembered
Report of the Trustees
for the Year Ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 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).

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of War Years Remembered (also referred to as WYR) are:

- the protection and preservation of heritage material relating to WWI and WWII.
- the presentation of such heritage material,
- the advancement of the education of the public in Irish military and social history, and
- the promotion and advancement of community relations through the teaching of the shared experiences in the island of Ireland (Northern Ireland and the Republic of Ireland).

Significant activities

The activities of War Years Remembered include:

- restoration and conservation of heritage artefacts
- giving educational guided tours of the museum to schools, organisations and groups
- attending a range of relevant events, for example for commemoration or for the public to see artefacts
- commemoration of various wartime anniversaries
- recording of veterans' stories for an Oral History Archive
- giving talks to groups at outside premises e.g. elderly and church groups

In 2022-2023 War Years Remembered remained closed to the general public while it continued its search for new premises.

By the end of 2023, WYR had signed a 5-year rental agreement for new premises in Newtownards, Co. Down with the aim to reopen to the public in Summer 2024.

War Years Remembered

Report of the Trustees for the Year Ended 31 August 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

With increased pressure from the landlord of the Ballyclare premises, the Trustees, CEO and volunteers travelled to numerous potential sites throughout the province to identify a suitable building to house the museum.

During this time, our charitable activities were again limited but our staff continued to protect and preserve the heritage material in the WYR collection. The collection was also continuously presented on the charity's social media alongside commemorative dates throughout the year.

The charity set its sights on the Ards & North Down area for relocation, given the connection to the Lt. Col. Blair Mayne wartime artefacts in the WYR collection. Negotiations began in mid-2023 to secure a site on the Crawfordsburn Road in Newtownards with the deal being finalised in November 2023 and relocation being fully completed in February 2024.

The charity raised funds for relocation via JustGiving and by carrying out a street collection in Newtownards alongside a historical talk at Newtownards Town Hall with the aid of East Ards Historical Society and historian Peter Forbes.

Meetings were held with local groups and representatives from Ards & North Down Council to discuss the way forward for the charity and museum. The charity was also featured in the Newtownards Chronicle several times, driving up support for the coming move to the area.

There are no restrictions on who can benefit from our activities.

There continues to be no private gain to any member of War Years Remembered or to any of its Directors/Trustees.

In setting our objectives and planning our activities for the year, we have given careful consideration to the Charity Commission for Northern Ireland's guidance on Public Benefit, to ensure that our activities have fulfilled the charity's purposes and have provided a benefit to our beneficiaries.

FINANCIAL REVIEW

Financial review

The net surplus for the year was £13,723 (21-22 the net deficit - £32,271). Unrestricted funds on 31 August 2023 were £39,717 (31 August 2022 - £25,994)

Charity income and expenditure continued to be low in comparison to previous years due to the museum remaining closed. However, the charity was given an exceptional donation of £20,000 in March 2023 by Helen Clark which allowed the charity to broaden its search for new premises to those seeking commercial rent.

During the year 22-23 War Years Remembered made no political contributions and no charitable contributions.

No Director/Trustee has claimed any expenses during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

War Years Remembered
Report of the Trustees
for the Year Ended 31 August 2023

Incorporation

The charitable company was incorporated on 2 August 2013.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI619646 (Northern Ireland)

Registered Charity number

101112

Registered office

Unit 1
22D Crawfordsburn Road
Newtownards
Co. Down
BT23 4EA

Trustees

Mr Brian Alan Dawson Civil Engineer
Mr Allan Robert Hamilton Businessman
Mr David McKim Trustee

Independent Examiner

John McCleary FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Approved by order of the board of trustees on 17 May 2024 and signed on its behalf by:



Mr Brian Alan Dawson - Trustee

**Independent Examiner's Report to the Trustees of
War Years Remembered**

I report on the accounts of the company for the year ended 31 August 2023, which are set out on pages five to thirteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

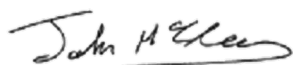
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John McCleary FCA

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

17 May 2024

War Years Remembered

Statement of Financial Activities for the Year Ended 31 August 2023

	Notes	Unrestricted fund £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	27,963	-	27,963	5,301
Other trading activities	3	2,800	-	2,800	-
Investment income	4	-	-	-	16
Total		30,763	-	30,763	5,317
 EXPENDITURE ON					
Charitable activities					
Direct costs		9,743	-	9,743	33,605
Support costs		7,297	-	7,297	3,983
Total		17,040	-	17,040	37,588
NET INCOME/(EXPENDITURE)		13,723	-	13,723	(32,271)
 RECONCILIATION OF FUNDS					
Total funds brought forward		25,994	-	25,994	58,265
TOTAL FUNDS CARRIED FORWARD		39,717	-	39,717	25,994

The notes form part of these financial statements

War Years Remembered

Statement of Financial Position 31 August 2023

	Notes	Unrestricted fund £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		41,007	-	41,007	27,224
CREDITORS					
Amounts falling due within one year	9	(1,290)	-	(1,290)	(1,230)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		<u>39,717</u>	<u>-</u>	<u>39,717</u>	<u>25,994</u>
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		39,717	-	39,717	25,994
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		<u>39,717</u>	<u>-</u>	<u>39,717</u>	<u>25,994</u>
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS	10				
Unrestricted funds				<u>39,717</u>	<u>25,994</u>
				<hr/>	<hr/>
TOTAL FUNDS				<u>39,717</u>	<u>25,994</u>
				<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

War Years Remembered

Statement of Financial Position - continued 31 August 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 May 2024 and were signed on its behalf by:

A handwritten signature in black ink that reads "Brian Dawson". The signature is written in a cursive style with a large initial 'B' and 'D'.

Mr Brian Alan Dawson - Trustee

War Years Remembered

Notes to the Financial Statements for the Year Ended 31 August 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation

The charity is exempt from corporation 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.

War Years Remembered

Notes to the Financial Statements - continued for the Year Ended 31 August 2023

2.	DONATIONS AND LEGACIES	31.8.23	31.8.22
		£	£
	Donations	27,963	5,301
		<u> </u>	<u> </u>
3.	OTHER TRADING ACTIVITIES	31.8.23	31.8.22
		£	£
	Fundraising events	2,800	-
		<u> </u>	<u> </u>
4.	INVESTMENT INCOME	31.8.23	31.8.22
		£	£
	Deposit account interest	-	16
		<u> </u>	<u> </u>
5.	NET INCOME/(EXPENDITURE)		
	Net income/(expenditure) is stated after charging/(crediting):		
		31.8.23	31.8.22
		£	£
	Other operating leases	-	20,887
		<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,301	-	5,301
Investment income	16	-	16
	<u> </u>	<u> </u>	<u> </u>
Total	5,317	-	5,317
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Direct costs	33,605	-	33,605

War Years Remembered

Notes to the Financial Statements - continued for the Year Ended 31 August 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Support costs	3,983	-	3,983
Total	<u>37,588</u>	<u>-</u>	<u>37,588</u>
NET INCOME/(EXPENDITURE)	(32,271)	-	(32,271)
RECONCILIATION OF FUNDS			
Total funds brought forward	58,265	-	58,265
TOTAL FUNDS CARRIED FORWARD	<u>25,994</u>	<u>-</u>	<u>25,994</u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST At 1 September 2022 and 31 August 2023	<u>21,487</u>
DEPRECIATION At 1 September 2022 and 31 August 2023	<u>21,487</u>
NET BOOK VALUE At 31 August 2023	<u>-</u>
At 31 August 2022	<u>-</u>

War Years Remembered

Notes to the Financial Statements - continued for the Year Ended 31 August 2023

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Accrued expenses	1,290	1,230
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	25,994	13,723	39,717
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>25,994</u>	<u>13,723</u>	<u>39,717</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	30,763	(17,040)	13,723
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>30,763</u>	<u>(17,040)</u>	<u>13,723</u>

Comparatives for movement in funds

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	58,265	(32,271)	25,994
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>58,265</u>	<u>(32,271)</u>	<u>25,994</u>

War Years Remembered

Notes to the Financial Statements - continued for the Year Ended 31 August 2023

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,317	(37,588)	(32,271)
	-----	-----	-----
TOTAL FUNDS	<u>5,317</u>	<u>(37,588)</u>	<u>(32,271)</u>

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	58,265	(18,548)	39,717
	-----	-----	-----
TOTAL FUNDS	<u>58,265</u>	<u>(18,548)</u>	<u>39,717</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	36,080	(54,628)	(18,548)
	-----	-----	-----
TOTAL FUNDS	<u>36,080</u>	<u>(54,628)</u>	<u>(18,548)</u>

War Years Remembered

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

11. RELATED PARTY DISCLOSURES

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

War Years Remembered

Detailed Statement of Financial Activities for the Year Ended 31 August 2023

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	27,963	5,301
Other trading activities		
Fundraising events	2,800	-
Investment income		
Deposit account interest	-	16
Total incoming resources	30,763	5,317
EXPENDITURE		
Charitable activities		
Rent	-	20,887
Insurance	2,641	1,053
Light and heat	1,968	5,243
Telephone	1,549	1,343
Office costs	640	262
Advertising	182	-
Sundries	158	65
Volunteer expenses	551	2,331
Event costs	-	258
Refreshment costs	236	34
Repairs	1,118	1,639
Other direct costs	700	490
	9,743	33,605
Support costs		
Finance		
Bank charges	40	50
Other		
Cleaning costs	800	154
Motor expenses	2,481	2,579
	3,281	2,733
Governance costs		
Accountancy and legal fees	3,976	1,200

This page does not form part of the statutory financial statements

War Years Remembered

Detailed Statement of Financial Activities for the Year Ended 31 August 2023

	31.8.23 £	31.8.22 £
Total resources expended	17,040	37,588
Net income/(expenditure)	13,723	(32,271)

This page does not form part of the statutory financial statements

War Years Remembered

Northern Ireland - Charity number 101112

Annual report

War Years Remembered
Report of the Trustees
for the Year Ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 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).

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of War Years Remembered (also referred to as WYR) are:

- the protection and preservation of heritage material relating to WWI and WWII.
- the presentation of such heritage material,
- the advancement of the education of the public in Irish military and social history, and
- the promotion and advancement of community relations through the teaching of the shared experiences in the island of Ireland (Northern Ireland and the Republic of Ireland).

Significant activities

The activities of War Years Remembered include:

- restoration and conservation of heritage artefacts
- giving educational guided tours of the museum to schools, organisations and groups
- attending a range of relevant events, for example for commemoration or for the public to see artefacts
- commemoration of various wartime anniversaries
- recording of veterans' stories for an Oral History Archive
- giving talks to groups at outside premises e.g. elderly and church groups

In 2022-2023 War Years Remembered remained closed to the general public while it continued its search for new premises.

By the end of 2023, WYR had signed a 5-year rental agreement for new premises in Newtownards, Co. Down with the aim to reopen to the public in Summer 2024.

War Years Remembered

Report of the Trustees for the Year Ended 31 August 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

With increased pressure from the landlord of the Ballyclare premises, the Trustees, CEO and volunteers travelled to numerous potential sites throughout the province to identify a suitable building to house the museum.

During this time, our charitable activities were again limited but our staff continued to protect and preserve the heritage material in the WYR collection. The collection was also continuously presented on the charity's social media alongside commemorative dates throughout the year.

The charity set its sights on the Ards & North Down area for relocation, given the connection to the Lt. Col. Blair Mayne wartime artefacts in the WYR collection. Negotiations began in mid-2023 to secure a site on the Crawfordsburn Road in Newtownards with the deal being finalised in November 2023 and relocation being fully completed in February 2024.

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Meetings were held with local groups and representatives from Ards & North Down Council to discuss the way forward for the charity and museum. The charity was also featured in the Newtownards Chronicle several times, driving up support for the coming move to the area.

There are no restrictions on who can benefit from our activities.

There continues to be no private gain to any member of War Years Remembered or to any of its Directors/Trustees.

In setting our objectives and planning our activities for the year, we have given careful consideration to the Charity Commission for Northern Ireland's guidance on Public Benefit, to ensure that our activities have fulfilled the charity's purposes and have provided a benefit to our beneficiaries.

FINANCIAL REVIEW

Financial review

The net surplus for the year was £13,723 (21-22 the net deficit - £32,271). Unrestricted funds on 31 August 2023 were £39,717 (31 August 2022 - £25,994)

Charity income and expenditure continued to be low in comparison to previous years due to the museum remaining closed. However, the charity was given an exceptional donation of £20,000 in March 2023 by Helen Clark which allowed the charity to broaden its search for new premises to those seeking commercial rent.

During the year 22-23 War Years Remembered made no political contributions and no charitable contributions.

No Director/Trustee has claimed any expenses during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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War Years Remembered
Report of the Trustees
for the Year Ended 31 August 2023

Incorporation

The charitable company was incorporated on 2 August 2013.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI619646 (Northern Ireland)

Registered Charity number

101112

Registered office

Unit 1
22D Crawfordsburn Road
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Co. Down
BT23 4EA

Trustees

Mr Brian Alan Dawson Civil Engineer
Mr Allan Robert Hamilton Businessman
Mr David McKim Trustee

Independent Examiner

John McCleary FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Approved by order of the board of trustees on 17 May 2024 and signed on its behalf by:



Mr Brian Alan Dawson - Trustee

War Years Remembered

Northern Ireland - Charity number 101112

Annual return

**Independent Examiner's Report to the Trustees of
War Years Remembered**

I report on the accounts of the company for the year ended 31 August 2023, which are set out on pages five to thirteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

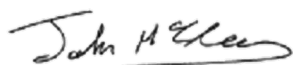
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John McCleary FCA

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

17 May 2024

War Years Remembered

Northern Ireland - Charity number 101112

Accounts

REGISTERED COMPANY NUMBER: NI619646 (Northern Ireland)
REGISTERED CHARITY NUMBER: 101112

**Report of the Trustees and
Financial Statements
for the Year Ended 31 August 2022
for
War Years Remembered
(A Company Limited by Guarantee)**

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

War Years Remembered

Contents of the Financial Statements for the Year Ended 31 August 2022

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Statement of Financial Position	6 to 7
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Detailed Statement of Financial Activities	15 to 16

War Years Remembered
Report of the Trustees
for the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 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).

OBJECTIVES AND ACTIVITIES

Objectives

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Significant activities

The activities of War Years Remembered include:

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- giving educational guided tours of the museum to schools, organisations and groups
- attending a range of relevant events, for example for commemoration or for the public to see artefacts
- commemoration of various wartime anniversaries
- recording of veterans' stories for an Oral History Archive
- giving talks to groups at outside premises e.g. elderly and church groups

In 2021-2022 War Years Remembered continued to be closed to the general public as a result of the long term impacts from Covid-19 as well as issues concerning the lease of the museum's premises in Ballyclare, Co. Antrim.

Throughout 2021 and 2022 the trustees met with various government bodies, councils and politicians in an effort to get financial aid and support in finding new premises. We also considered renting commercial property.

By the end of 2022, WYR continues its search for new premises that meets the museum's specifications and is financially viable for the charity.

War Years Remembered

Report of the Trustees for the Year Ended 31 August 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Due to the ongoing closure of the museum, the charitable activities of WYR were again limited in 2021-2022. However, our staff continues to care for and protect the heritage material in our possession and present such material through online platforms like Facebook.

Our volunteers have spent the year preparing for the inevitable move to a new building. The majority of our displays have been dismantled and the artefacts they contained have been carefully packed up and prepared for storage.

The CEO and directors of the charity spent most of the year contacting numerous councils, politicians, business people, landowners, estate agents and more in an attempt to secure new premises. They also visited a large number of potential sites across Northern Ireland, meeting the owners and ensuring the sites met the specifications of the museum.

However, they were unable to secure new premises in 2021-2022. The main reason for this is a lack of core funding. Without the income from museum visitors WYR is very limited financially. It is also important to note the vast majority of project funding or grants will not cover building costs such as rent. Despite this we gained a number of useful and supportive contacts throughout the year that will help find a solution in 2023.

There are no restrictions on who can benefit from our activities - War Years Remembered welcomes all through its doors.

There continues to be no private gain to any member of War Years Remembered or to any of its Directors/Trustees.

In setting our objectives and planning our activities for the year, we have given careful consideration to the Charity Commission for Northern Ireland's guidance on Public Benefit, to ensure that our activities have fulfilled the charity's purposes and have provided a benefit to our beneficiaries.

FINANCIAL REVIEW

Financial review

The net deficit for the year was £32,271 (21-22 the net surplus - £53,223). Unrestricted funds on 31 August 2022 were £25,994 (31 August 2021 - £58,265)

The major reasons for the difference between the two years was the rent contribution made to Dennison Industrial Estates Ltd and the lack of income from the museum's closure.

During the year 21-22 War Years Remembered made no political contributions and no charitable contributions.

No Director/Trustee has claimed any expenses during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

War Years Remembered
Report of the Trustees
for the Year Ended 31 August 2022

Incorporation

The charitable company was incorporated on 2 August 2013.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI619646 (Northern Ireland)

Registered Charity number

101112

Registered office

Unit 16, Avondale Industrial Estate
Avondale Drive
Ballyclare
Co. Antrim
BT39 9AU

Trustees

Mr Brian Alan Dawson Civil Engineer
Mr Allan Robert Hamilton Businessman
Mr David McKim Trustee

Independent Examiner

John McCleary FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Approved by order of the board of trustees on 3 February 2023 and signed on its behalf by:



Mr Brian Alan Dawson - Trustee

**Independent Examiner's Report to the Trustees of
War Years Remembered**

I report on the accounts of the company for the year ended 31 August 2022, which are set out on pages five to fourteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

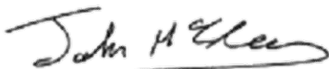
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John McCleary FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

3 February 2023

War Years Remembered

Statement of Financial Activities for the Year Ended 31 August 2022

	Notes	Unrestricted fund £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,301	-	5,301	79,512
Other trading activities	3	-	-	-	300
Investment income	4	16	-	16	27
Total		5,317	-	5,317	79,839
 EXPENDITURE ON					
Charitable activities					
Direct costs		33,605	-	33,605	21,630
Support costs		3,983	-	3,983	4,986
Total		37,588	-	37,588	26,616
 NET INCOME/(EXPENDITURE)		 (32,271)	-	 (32,271)	 53,223
 RECONCILIATION OF FUNDS					
Total funds brought forward		58,265	-	58,265	5,042
 TOTAL FUNDS CARRIED FORWARD		 25,994	-	 25,994	 58,265

The notes form part of these financial statements

War Years Remembered

Statement of Financial Position 31 August 2022

	Notes	Unrestricted fund £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		27,224	-	27,224	64,180
CREDITORS					
Amounts falling due within one year	9	(1,230)	-	(1,230)	(5,915)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		<u>25,994</u>	<u>-</u>	<u>25,994</u>	<u>58,265</u>
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		25,994	-	25,994	58,265
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		<u>25,994</u>	<u>-</u>	<u>25,994</u>	<u>58,265</u>
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS	10				
Unrestricted funds				<u>25,994</u>	<u>58,265</u>
				<hr/>	<hr/>
TOTAL FUNDS				<u>25,994</u>	<u>58,265</u>
				<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

War Years Remembered

Statement of Financial Position - continued 31 August 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 3 February 2023 and were signed on its behalf by:

A handwritten signature in black ink that reads "Brian Dawson". The signature is written in a cursive style with a large initial 'B' and 'D'.

Mr Brian Alan Dawson - Trustee

War Years Remembered

Notes to the Financial Statements for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation

The charity is exempt from corporation 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.

War Years Remembered

Notes to the Financial Statements - continued for the Year Ended 31 August 2022

2. DONATIONS AND LEGACIES

	31.8.22	31.8.21
	£	£
Donations	5,301	34,370
Grants	-	45,142
	5,301	79,512
	5,301	79,512

Grants received, included in the above, are as follows:

	31.8.22	31.8.21
	£	£
Awards For All	-	10,000
Department of Finance	-	35,142
	-	45,142
	-	45,142

3. OTHER TRADING ACTIVITIES

	31.8.22	31.8.21
	£	£
Fundraising events	-	300
	-	300
	-	300

4. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Deposit account interest	16	27
	16	27
	16	27

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.22	31.8.21
	£	£
Depreciation - owned assets	-	2,509
Other operating leases	20,887	-
	20,887	-
	20,887	-

War Years Remembered

Notes to the Financial Statements - continued for the Year Ended 31 August 2022

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,512	10,000	79,512
Other trading activities	300	-	300
Investment income	27	-	27
Total	69,839	10,000	79,839
EXPENDITURE ON			
Charitable activities			
Direct costs	8,639	12,991	21,630
Support costs	4,686	300	4,986
Total	13,325	13,291	26,616
NET INCOME/(EXPENDITURE)	56,514	(3,291)	53,223
Transfers between funds	(815)	815	-
Net movement in funds	55,699	(2,476)	53,223
RECONCILIATION OF FUNDS			
Total funds brought forward	2,566	2,476	5,042
TOTAL FUNDS CARRIED FORWARD	58,265	-	58,265

War Years Remembered

Notes to the Financial Statements - continued for the Year Ended 31 August 2022

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2021 and 31 August 2022	<u>21,487</u>
DEPRECIATION	
At 1 September 2021 and 31 August 2022	<u>21,487</u>
NET BOOK VALUE	
At 31 August 2022	<u><u>-</u></u>
At 31 August 2021	<u><u>-</u></u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22 £	31.8.21 £
Other creditors	-	4,715
Accrued expenses	<u>1,230</u>	<u>1,200</u>
	<u><u>1,230</u></u>	<u><u>5,915</u></u>

10. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	<u>58,265</u>	<u>(32,271)</u>	<u>25,994</u>
TOTAL FUNDS	<u><u>58,265</u></u>	<u><u>(32,271)</u></u>	<u><u>25,994</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>5,317</u>	<u>(37,588)</u>	<u>(32,271)</u>
TOTAL FUNDS	<u><u>5,317</u></u>	<u><u>(37,588)</u></u>	<u><u>(32,271)</u></u>

War Years Remembered

Notes to the Financial Statements - continued for the Year Ended 31 August 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	2,566	56,514	(815)	58,265
Restricted funds				
Big Lottery Fund	2,476	(3,000)	524	-
Awards For All	-	(291)	291	-
	<u>2,476</u>	<u>(3,291)</u>	<u>815</u>	<u>-</u>
TOTAL FUNDS	<u>5,042</u>	<u>53,223</u>	<u>-</u>	<u>58,265</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,839	(13,325)	56,514
Restricted funds			
Big Lottery Fund	-	(3,000)	(3,000)
Awards For All	10,000	(10,291)	(291)
	<u>10,000</u>	<u>(13,291)</u>	<u>(3,291)</u>
TOTAL FUNDS	<u>79,839</u>	<u>(26,616)</u>	<u>53,223</u>

War Years Remembered

Notes to the Financial Statements - continued for the Year Ended 31 August 2022

10. MOVEMENT IN FUNDS - continued

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

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
Unrestricted funds				
General fund	2,566	24,243	(815)	25,994
Restricted funds				
Big Lottery Fund	2,476	(3,000)	524	-
Awards For All	-	(291)	291	-
	<u>2,476</u>	<u>(3,291)</u>	<u>815</u>	<u>-</u>
TOTAL FUNDS	<u><u>5,042</u></u>	<u><u>20,952</u></u>	<u><u>-</u></u>	<u><u>25,994</u></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	75,156	(50,913)	24,243
Restricted funds			
Big Lottery Fund	-	(3,000)	(3,000)
Awards For All	10,000	(10,291)	(291)
	<u>10,000</u>	<u>(13,291)</u>	<u>(3,291)</u>
TOTAL FUNDS	<u><u>85,156</u></u>	<u><u>(64,204)</u></u>	<u><u>20,952</u></u>

War Years Remembered

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

11. RELATED PARTY DISCLOSURES

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

War Years Remembered

Detailed Statement of Financial Activities for the Year Ended 31 August 2022

	31.8.22 £	31.8.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,301	34,370
Grants	-	45,142
	5,301	79,512
Other trading activities		
Fundraising events	-	300
Investment income		
Deposit account interest	16	27
	5,317	79,839
EXPENDITURE		
Charitable activities		
Rent	20,887	-
Insurance	1,053	1,657
Light and heat	5,243	4,866
Telephone	1,343	1,370
Office costs	262	362
Sundries	65	-
Volunteer expenses	2,331	668
Event costs	258	5,813
Refreshment costs	34	250
Repairs	1,639	580
Other direct costs	490	6,064
	33,605	21,630
Support costs		
Finance		
Bank charges	50	41
Other		
Cleaning costs	154	554
Motor expenses	2,579	742
Depreciation of tangible fixed assets	-	2,509
	2,733	3,805

This page does not form part of the statutory financial statements

War Years Remembered

Detailed Statement of Financial Activities for the Year Ended 31 August 2022

	31.8.22 £	31.8.21 £
Other		
Governance costs		
Accountancy and legal fees	1,200	1,140
Total resources expended	37,588	26,616
Net (expenditure)/income	<u>(32,271)</u>	<u>53,223</u>

This page does not form part of the statutory financial statements

War Years Remembered

Northern Ireland - Charity number 101112

Annual report

War Years Remembered
Report of the Trustees
for the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 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).

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of War Years Remembered (also referred to as WYR) are:

- the protection and preservation of heritage material relating to WWI and WWII.
- the presentation of such heritage material,
- the advancement of the education of the public in Irish military and social history, and
- the promotion and advancement of community relations through the teaching of the shared experiences in the island of Ireland (Northern Ireland and the Republic of Ireland).

Significant activities

The activities of War Years Remembered include:

- restoration and conservation of heritage artefacts
- giving educational guided tours of the museum to schools, organisations and groups
- attending a range of relevant events, for example for commemoration or for the public to see artefacts
- commemoration of various wartime anniversaries
- recording of veterans' stories for an Oral History Archive
- giving talks to groups at outside premises e.g. elderly and church groups

In 2021-2022 War Years Remembered continued to be closed to the general public as a result of the long term impacts from Covid-19 as well as issues concerning the lease of the museum's premises in Ballyclare, Co. Antrim.

Throughout 2021 and 2022 the trustees met with various government bodies, councils and politicians in an effort to get financial aid and support in finding new premises. We also considered renting commercial property.

By the end of 2022, WYR continues its search for new premises that meets the museum's specifications and is financially viable for the charity.

War Years Remembered

Report of the Trustees for the Year Ended 31 August 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Due to the ongoing closure of the museum, the charitable activities of WYR were again limited in 2021-2022. However, our staff continues to care for and protect the heritage material in our possession and present such material through online platforms like Facebook.

Our volunteers have spent the year preparing for the inevitable move to a new building. The majority of our displays have been dismantled and the artefacts they contained have been carefully packed up and prepared for storage.

The CEO and directors of the charity spent most of the year contacting numerous councils, politicians, business people, landowners, estate agents and more in an attempt to secure new premises. They also visited a large number of potential sites across Northern Ireland, meeting the owners and ensuring the sites met the specifications of the museum.

However, they were unable to secure new premises in 2021-2022. The main reason for this is a lack of core funding. Without the income from museum visitors WYR is very limited financially. It is also important to note the vast majority of project funding or grants will not cover building costs such as rent. Despite this we gained a number of useful and supportive contacts throughout the year that will help find a solution in 2023.

There are no restrictions on who can benefit from our activities - War Years Remembered welcomes all through its doors.

There continues to be no private gain to any member of War Years Remembered or to any of its Directors/Trustees.

In setting our objectives and planning our activities for the year, we have given careful consideration to the Charity Commission for Northern Ireland's guidance on Public Benefit, to ensure that our activities have fulfilled the charity's purposes and have provided a benefit to our beneficiaries.

FINANCIAL REVIEW

Financial review

The net deficit for the year was £32,271 (21-22 the net surplus - £53,223). Unrestricted funds on 31 August 2022 were £25,994 (31 August 2021 - £58,265)

The major reasons for the difference between the two years was the rent contribution made to Dennison Industrial Estates Ltd and the lack of income from the museum's closure.

During the year 21-22 War Years Remembered made no political contributions and no charitable contributions.

No Director/Trustee has claimed any expenses during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

War Years Remembered
Report of the Trustees
for the Year Ended 31 August 2022

Incorporation

The charitable company was incorporated on 2 August 2013.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI619646 (Northern Ireland)

Registered Charity number

101112

Registered office

Unit 16, Avondale Industrial Estate
Avondale Drive
Ballyclare
Co. Antrim
BT39 9AU

Trustees

Mr Brian Alan Dawson Civil Engineer
Mr Allan Robert Hamilton Businessman
Mr David McKim Trustee

Independent Examiner

John McCleary FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Approved by order of the board of trustees on 3 February 2023 and signed on its behalf by:



Mr Brian Alan Dawson - Trustee

War Years Remembered

Northern Ireland - Charity number 101112

Annual return

**Independent Examiner's Report to the Trustees of
War Years Remembered**

I report on the accounts of the company for the year ended 31 August 2022, which are set out on pages five to fourteen.

Respective responsibilities of charity trustees and examiner

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Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

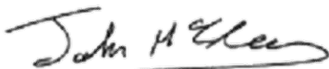
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My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John McCleary FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

3 February 2023