

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

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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

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

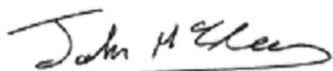
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the 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	<u>69,839</u>	<u>10,000</u>	<u>79,839</u>
EXPENDITURE ON			
Charitable activities			
Direct costs	8,639	12,991	21,630
Support costs	4,686	300	4,986
Total	<u>13,325</u>	<u>13,291</u>	<u>26,616</u>
NET INCOME/(EXPENDITURE)	56,514	(3,291)	53,223
Transfers between funds	<u>(815)</u>	<u>815</u>	<u>-</u>
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	<u>58,265</u>	<u>-</u>	<u>58,265</u>

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