

**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**

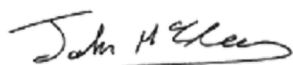
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	27,963	-	27,963	5,301
Other trading activities	3	2,800	-	2,800	-
Investment income	4	-	-	-	16
<b>Total</b>		30,763	-	30,763	5,317
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Direct costs		9,743	-	9,743	33,605
Support costs		7,297	-	7,297	3,983
<b>Total</b>		17,040	-	17,040	37,588
<b>NET INCOME/(EXPENDITURE)</b>		13,723	-	13,723	(32,271)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		25,994	-	25,994	58,265
<b>TOTAL FUNDS CARRIED FORWARD</b>		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 £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		41,007	-	41,007	27,224
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,290)	-	(1,290)	(1,230)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<u>39,717</u>	<u>-</u>	<u>39,717</u>	<u>25,994</u>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		39,717	-	39,717	25,994
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		<u>39,717</u>	<u>-</u>	<u>39,717</u>	<u>25,994</u>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>FUNDS</b>	10				
Unrestricted funds				<u>39,717</u>	<u>25,994</u>
				<hr/>	<hr/>
<b>TOTAL FUNDS</b>				<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'.

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

<b>2.</b>	<b>DONATIONS AND LEGACIES</b>	31.8.23	31.8.22
		£	£
	Donations	27,963	5,301
		<u>          </u>	<u>          </u>
<b>3.</b>	<b>OTHER TRADING ACTIVITIES</b>	31.8.23	31.8.22
		£	£
	Fundraising events	2,800	-
		<u>          </u>	<u>          </u>
<b>4.</b>	<b>INVESTMENT INCOME</b>	31.8.23	31.8.22
		£	£
	Deposit account interest	-	16
		<u>          </u>	<u>          </u>
<b>5.</b>	<b>NET INCOME/(EXPENDITURE)</b>		
	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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,301	-	5,301
Investment income	16	-	16
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	5,317	-	5,317
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
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
<b>Total</b>	<u>37,588</u>	<u>-</u>	<u>37,588</u>
<b>NET INCOME/(EXPENDITURE)</b>	(32,271)	-	(32,271)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	58,265	-	58,265
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>25,994</u>	<u>-</u>	<u>25,994</u>

#### 8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b> At 1 September 2022 and 31 August 2023	<u>21,487</u>
<b>DEPRECIATION</b> At 1 September 2022 and 31 August 2023	<u>21,487</u>
<b>NET BOOK VALUE</b> 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
	£	£	£
<b>Unrestricted funds</b>			
General fund	25,994	13,723	39,717
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	30,763	(17,040)	13,723
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	58,265	(32,271)	25,994
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	5,317	(37,588)	(32,271)
	-----	-----	-----
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	58,265	(18,548)	39,717
	-----	-----	-----
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	36,080	(54,628)	(18,548)
	-----	-----	-----
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	27,963	5,301
<b>Other trading activities</b>		
Fundraising events	2,800	-
<b>Investment income</b>		
Deposit account interest	-	16
<b>Total incoming resources</b>	30,763	5,317
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	40	50
<b>Other</b>		
Cleaning costs	800	154
Motor expenses	2,481	2,579
	3,281	2,733
<b>Governance costs</b>		
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
<b>Net income/(expenditure)</b>	<b>13,723</b>	<b>(32,271)</b>

This page does not form part of the statutory financial statements