

THE LOCHNAGAR CRATER FOUNDATION

England & Wales · Charity number 1172355

Details

Status Registered

Legal form CIO

Registered 2017-03-31

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

Contact

Address Little Down
Hogs Back
Seale
Farnham
GU10 1HD

Phone 01483810651

Email richardgeorgedunning@gmail.com

Website www.lochnagarcrater.org

Activities

Objects: THE OBJECTS OF THE CIO ARE TO PROMOTE PUBLIC BENEFIT BY THE ADVANCEMENT OF EDUCATION ABOUT THE HISTORY OF THE GREAT WAR AND THE COMMEMORATION OF THOSE WHO HAVE DIED WHILST ON ACTIVE SERVICE.

Activities: To raise awareness of, and commemorate, all those who fell in the Great War by providing information to visitors to the Western Front battlefields. especially the Lochnagar Crater on the Somme, which has up to 250,000 visitors each year. Also to specifically engage with schools, as over 100,000 of the visitors are young people and students. This is done via the new website www.lochnagarcrater.org

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- France
- Throughout England And Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £14,961 | £21,396 | - | - |
| 2024-03-31 | £21,546 | £23,102 | - | - |
| 2023-03-31 | £17,877 | £26,663 | - | - |
| 2022-03-31 | £29,890 | £9,970 | - | - |
| 2021-03-31 | £9,148 | £13,801 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------------------|-------|------------|
| RICHARD GEORGE DUNNING | Chair | 2017-04-03 |
| David Disbrey | | 2018-10-12 |
| David Thomson | | 2021-05-07 |
| Iain Fry | | 2021-04-01 |
| Jonathan Stuart Wright | | 2017-04-03 |
| Julie Thomson | | 2021-05-07 |
| LYNN FELSTEAD | | 2017-04-03 |
| Rebecca Hazel Prissette | | 2024-08-07 |

THE LOCHNAGAR CRATER FOUNDATION

England & Wales - Charity number 1172355

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Lochnagar Crater Foundation

A.J. Bennewith & Co.
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 and aims

The objects of the CIO are to promote public benefit by the advancement of education about the history of the Great War and the commemoration of those who have died whilst on active service.

Public benefit

To educate young people about aspects of the Great War and to commemorate the fallen by the creation and implementation of three specialist education projects.

The trustees maintain regard to guidance issued by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

We are pleased to report a steady rise in the number of visitors to the Lochnagar Crater over this past year. British school educational trips appear to be returning to pre-COVID levels, and we have also seen a rise in the number of French school and college educational visits.

Numbers of individuals and family and other groups are rising too with many visiting from the UK and mainland European countries as well as from farther afield, particularly from Australia and New Zealand.

We were very pleased with the number of visitors and attendees for our memorial ceremonies on July 1st and November 11th and many more people who could not attend in person were able to see them on our Facebook Livestream broadcasts for which we received very positive feedback.

We updated and refitted our 20 Lochnagar Labyrinth Panels which feature stories about the history of the Crater, about veterans of the conflict and about the consequences of war. These are printed with English and French text and attract many viewings. School groups use them as resources for learning and set projects linked with the content on the panels. We receive positive feedback from teachers and from students who appreciate the many different perspectives and stories we have included.

Our main fundraising effort continues to focus on the replacement walkway around the lip of the Crater. We are hoping to finish the work towards the end of the summer 2025 but despite being behind schedule we are pleased that we have made considerable progress towards making the whole lip and walkway accessible to people with reduced mobility and thus allowing them and their families or peers to experience the emotional 'power' of the Crater more fully together.

Our 'schools' webpage is regularly used as an aid to educational trips. By using our narrated video sequences of the different aspects of the attack made on the area surrounding the Crater on July 1st, 1916, students can gain a broader understanding of the experience of the combatants of both sides at the start of the Battle of the Somme.

One of our prime fundraising tools, The Lochnagar Commemorative Plaque scheme, is undergoing a change of administrative team members at the end of the 2024-2025 reporting period and going into the coming year, and with the change we hope to be able to expand our scope for that fundraising vehicle. We continue to have steady interest from the public for these personalised engraved commemorative plaques.

During the final months of the 2024-2025 reporting period, we have made plans for a major overhaul of our website, and this is due to commence in June or July 2025.

Our social media presence remains strong with followers of our Facebook page and group approaching 4,000.

Report of the Trustees
for the Year Ended 31 March 2025

FINANCIAL REVIEW

Reserves policy

The Lochnagar Crater Foundation has no requirement for a reserves policy as it has no on-going dependencies. The Foundation has only undertaken projects as funding became available.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1172355

Principal address

Little Down
Hog's Back
Seale, Farnham
Surrey
GU10 1HD

Trustees

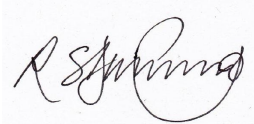
R Dunning MBE -Chair
L Felstead
J Wright -Secretary
D Disbrey -Treasurer
J Thomson
D Thomson
I Fry
R Prissett (appointed 7.8.24)

Independent Examiner

A.J. Bennewith & Co.
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

14th October 2025

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



.....
R Dunning MBE - Trustee

**Independent Examiner's Report to the Trustees of
Lochnagar Crater Foundation**

Independent examiner's report to the trustees of Lochnagar Crater Foundation

I report to the charity trustees on my examination of the accounts of Lochnagar Crater Foundation (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, CChA, FRSA
A.J. Bennewith & Co.
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Date:

Lochnagar Crater Foundation

Statement of Financial Activities
for the Year Ended 31 March 2025

| | Notes | 31.3.25 Unrestricted fund £ | 31.3.24 Total funds £ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | <u>14,961</u> | <u>21,546</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable expenditure | | <u>21,396</u> | <u>23,102</u> |
| NET INCOME/(EXPENDITURE) | | (6,435) | (1,556) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | <u>10,311</u> | <u>11,867</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>3,876</u></u> | <u><u>10,311</u></u> |

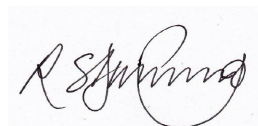
The notes form part of these financial statements

Lochnagar Crater Foundation

Balance Sheet
31 March 2025

| | Notes | 31.3.25 Unrestricted fund £ | 31.3.24 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 4 | 282 | 375 |
| CURRENT ASSETS | | | |
| Cash at bank | | 4,314 | 10,596 |
| CREDITORS | | | |
| Amounts falling due within one year | 5 | (720) | (660) |
| NET CURRENT ASSETS | | <u>3,594</u> | <u>9,936</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>3,876</u> | <u>10,311</u> |
| NET ASSETS | | <u>3,876</u> | <u>10,311</u> |
| FUNDS | 6 | | |
| Unrestricted funds | | <u>3,876</u> | <u>10,311</u> |
| TOTAL FUNDS | | <u>3,876</u> | <u>10,311</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 14th October 2025 and were signed on its behalf by:



.....
R Dunning MBE - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Computer equipment: 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

There were no trustees expenses during the year.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | <u>21,546</u> |
| EXPENDITURE ON | |
| Charitable activities | |
| Charitable expenditure | <u>23,102</u> |
| NET INCOME/(EXPENDITURE) | (1,556) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 11,867 |
| | <hr/> |
| TOTAL FUNDS CARRIED FORWARD | <u><u>10,311</u></u> |

4. TANGIBLE FIXED ASSETS

| | Computer equipment £ |
|-----------------------------------|----------------------------|
| COST | |
| At 1 April 2024 and 31 March 2025 | <u>1,650</u> |
| DEPRECIATION | |
| At 1 April 2024 | 1,275 |
| Charge for year | <u>93</u> |
| At 31 March 2025 | <u>1,368</u> |
| NET BOOK VALUE | |
| At 31 March 2025 | <u><u>282</u></u> |
| At 31 March 2024 | <u><u>375</u></u> |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|-----------------|------------|------------|
| | 31.3.25 | 31.3.24 |
| | £ | £ |
| Other creditors | <u>720</u> | <u>660</u> |

6. MOVEMENT IN FUNDS

| | | | |
|---------------------------|---------------|-----------------------------|---------------|
| | At 1.4.24 | Net movement in funds | At 31.3.25 |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 10,311 | (6,435) | 3,876 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>10,311</u> | <u>(6,435)</u> | <u>3,876</u> |

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

| | | | |
|---------------------------|-----------------------|-----------------------|----------------------|
| | Incoming resources | Resources expended | Movement in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 14,961 | (21,396) | (6,435) |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>14,961</u> | <u>(21,396)</u> | <u>(6,435)</u> |

Comparatives for movement in funds

| | | | |
|---------------------------|---------------|-----------------------------|---------------|
| | At 1.4.23 | Net movement in funds | At 31.3.24 |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 11,867 | (1,556) | 10,311 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>11,867</u> | <u>(1,556)</u> | <u>10,311</u> |

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

| | | | |
|---------------------------|-----------------------|-----------------------|----------------------|
| | Incoming resources | Resources expended | Movement in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 21,546 | (23,102) | (1,556) |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>21,546</u> | <u>(23,102)</u> | <u>(1,556)</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. RELATED PARTY DISCLOSURES

Lochnagar Crater (France) is a French Association, registered number W804007072. Its council members are the same persons as the trustees of Lochnagar Crater (UK). In this financial year being reported, the Lochnagar Crater Foundation has transferred out a total of £10,000 to Lochnagar Crater (France). The French charitable association has the same objects as the U.K charity and the monies provided are spent on projects approved by both entities. The above monies were spent on the replacement of the walkway around the perimeter of the crater.

In the year ended 31 March 2025, the UK charity has received a total of £5000 in transfers in from the French Association.

8. INDEPENDENT EXAMINER'S REMUNERATION

| | 2025 | 2024 |
|-------------------------------------|------------|------------|
| | £ | £ |
| Independent Examiner's remuneration | <u>720</u> | <u>660</u> |

THE LOCHNAGAR CRATER FOUNDATION

England & Wales - Charity number 1172355

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Lochnagar Crater Foundation

A J Bennewith
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Contents of the Financial Statements
for the Year Ended 31 March 2024

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Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 and aims

The objects of the CIO are to promote public benefit by the advancement of education about the history of the Great War and the commemoration of those who have died whilst on active service.

Public benefit

To educate young people about aspects of the Great War and to commemorate the fallen by the creation and implementation of three specialist education projects.

The trustees maintain regard to guidance issued by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Numbers of visitors to Lochnagar Crater continue to rise this year. There has been an increase in the number of French school groups visiting as well as more British school groups now travelling to mainland Europe and the Somme battlefield. We have also seen greater numbers of individuals and family or other small groups visiting from the UK, other mainland European countries and from farther afield.

The Lochnagar Crater memorial ceremonies on July 1st and November 11th have also had greater numbers of attendees and we continue to broadcast both of these events via Facebook Livestream.

Visitors to the Crater continue to spend time reading the 20 Labyrinth Panels ('Lochnagar Labyrinth' information panels <https://lochnagarcrater.org/history/lochnagar-labyrinth/>) around the site which we reported last year were beginning to show significant signs of wear and tear. We have now secured funding through a generous bequest and have so far replaced the legs and frames and will replace the panel tops in the early part of the coming year - 2024 to 2025.

Again throughout 2023 into 2024 our greatest challenge has been fundraising to continue the walkway replacement around the lip of the Crater. As well as kind donations from the general public we made grant applications from Somme Department and the regional administrative area, Hauts de France. We were fortunate to qualify for two grants which meet their criteria for public benefit. These grants roughly match our own spending as we proceed section by section to replace and improve the walkway. Part of our plan is to replace all steps in the path to make the whole perimeter accessible to people with reduced mobility. Up to 31st March 2023 we had completed 64 metres and now as of 31st March 2024 we have replaced approximately 120 metres of the circumference with another 110 metres or so left to complete.

We continue to feature our educational and informational resource packages available through our website at <https://lochnagarcrater.org/schools/> .

The Lochnagar Commemorative Plaques which are personalised engraved commemorative plaques secured on the walkway at the Lochnagar Crater <https://www.lochnagarcrater.org/support/lochnagar-commemorative-plaques/> continue to draw positive interest and attention and we have had a steady number of new sponsorships for these throughout the year.

Our website continues to be updated regularly with news and information.

Our social media presence continues to grow with our Facebook page and group having nearly 3,500 followers.

Report of the Trustees
for the Year Ended 31 March 2024

FINANCIAL REVIEW

Reserves policy

The Lochnagar Crater Foundation has no requirement for a reserves policy as it has no on-going dependencies. The Foundation has only undertaken projects as funding became available.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1172355

Principal address

Little Down
Hog's Back
Seale, Farnham
Surrey
GU10 1HD

Trustees

R Dunning MBE Chair
L Felstead
J Wright Secretary
D Disbrey Treasurer
J Thomson
D Thomson
I Fry

Independent Examiner

A J Bennewith
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

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

.....
R Dunning MBE - Trustee

**Independent Examiner's Report to the Trustees of
Lochnagar Crater Foundation**

Independent examiner's report to the trustees of Lochnagar Crater Foundation

I report to the charity trustees on my examination of the accounts of Lochnagar Crater Foundation (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, CChA, FRSA
A J Bennewith
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Date:

Statement of Financial Activities
for the Year Ended 31 March 2024

| | Notes | 31.3.24 Unrestricted fund £ | 31.3.23 Total funds £ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | <u>21,546</u> | <u>17,877</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable expenditure | | <u>23,102</u> | <u>26,663</u> |
| NET INCOME/(EXPENDITURE) | | (1,556) | (8,786) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | <u>11,867</u> | <u>20,653</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>10,311</u> | <u>11,867</u> |

The notes form part of these financial statements

Lochnagar Crater Foundation

Balance Sheet
31 March 2024

| | Notes | 31.3.24 Unrestricted fund £ | 31.3.23 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 4 | 375 | 500 |
| CURRENT ASSETS | | | |
| Cash at bank | | 10,596 | 11,967 |
| CREDITORS | | | |
| Amounts falling due within one year | 5 | (660) | (600) |
| NET CURRENT ASSETS | | <u>9,936</u> | <u>11,367</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 10,311 | 11,867 |
| NET ASSETS | | <u>10,311</u> | <u>11,867</u> |
| FUNDS | 6 | | |
| Unrestricted funds | | <u>10,311</u> | <u>11,867</u> |
| TOTAL FUNDS | | <u>10,311</u> | <u>11,867</u> |

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

.....
R Dunning MBE - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Computer equipment: 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year, 1 trustee (2023: 2) was reimbursed a total of £4,650 (2023: 7,611) for expenses incurred in carrying out their duty as trustees.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | <u>17,877</u> |
| EXPENDITURE ON | |
| Charitable activities | |
| Charitable expenditure | <u>26,663</u> |
| NET INCOME/(EXPENDITURE) | (8,786) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 20,653 |
| | ----- |
| TOTAL FUNDS CARRIED FORWARD | <u><u>11,867</u></u> |

4. TANGIBLE FIXED ASSETS

| | Computer equipment £ |
|-----------------------------------|----------------------------|
| COST | |
| At 1 April 2023 and 31 March 2024 | <u>1,650</u> |
| DEPRECIATION | |
| At 1 April 2023 | 1,150 |
| Charge for year | <u>125</u> |
| At 31 March 2024 | <u>1,275</u> |
| NET BOOK VALUE | |
| At 31 March 2024 | <u><u>375</u></u> |
| At 31 March 2023 | <u><u>500</u></u> |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.24 | 31.3.23 |
|-----------------|------------|------------|
| | £ | £ |
| Other creditors | <u>660</u> | <u>600</u> |

6. MOVEMENT IN FUNDS

| | At 1.4.23 | Net movement in funds | At 31.3.24 |
|---------------------------|---------------|-----------------------------|---------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 11,867 | (1,556) | 10,311 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>11,867</u> | <u>(1,556)</u> | <u>10,311</u> |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 21,546 | (23,102) | (1,556) |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>21,546</u> | <u>(23,102)</u> | <u>(1,556)</u> |

Comparatives for movement in funds

| | At 1.4.22 | Net movement in funds | At 31.3.23 |
|---------------------------|---------------|-----------------------------|---------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 20,653 | (8,786) | 11,867 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>20,653</u> | <u>(8,786)</u> | <u>11,867</u> |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 17,877 | (26,663) | (8,786) |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>17,877</u> | <u>(26,663)</u> | <u>(8,786)</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. RELATED PARTY DISCLOSURES

Lochnagar Crater (France) is a French Association, registered number W804007072. Its council members are the same persons as the trustees of Lochnagar Crater (UK). In this financial year being reported, the Lochnagar Crater Foundation has transferred out a total of £9,927 to Lochnagar Crater (France). The French charitable association has the same objects as the U.K charity and the monies provided are spent on projects approved by both entities. The above monies were spent on the replacement of the walkway around the perimeter of the crater.

8. INDEPENDENT EXAMINER'S REMUNERATION

| | 2024 | 2023 |
|-------------------------------------|------------|------------|
| | £ | £ |
| Independent Examiner's remuneration | <u>660</u> | <u>600</u> |

THE LOCHNAGAR CRATER FOUNDATION

England & Wales - Charity number 1172355

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Lochnagar Crater Foundation

A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Contents of the Financial Statements
for the Year Ended 31 March 2023

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Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the CIO are to promote public benefit by the advancement of education about the history of the Great War and the commemoration of those who have died whilst on active service.

Public benefit

To educate young people about aspects of the Great War and to commemorate the fallen by the creation and implementation of three specialist education projects.

The trustees maintain regard to guidance issued by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2022 and into early 2023 has seen a significant rise in the number of visitors to Lochnagar Crater. More British adult tourists are making the trip either alone or in small groups, but we still have very few British school groups attending, anecdotally due to the significant cost and administrative difficulties encountered with the demise of the multi-traveller group passport issues since BREXIT.

Despite the low numbers of schools from the UK coming to Lochnagar, we continued to see increasing numbers of school visits from within France and elsewhere within mainland continental Europe.

COVID-19 does not seem to have had a significant impact on travel this year.

Our memorial ceremonies at Lochnagar Crater on July 1st and November 11th have been reasonably well attended by both national and international visitors but numbers are not yet at pre-pandemic levels. We are very pleased that we can reach a much wider audience through our very successful Facebook Livestream broadcasts, and we plan to continue with these in the future.

We continue to feature our educational and informational resource packages available through our website at <https://lochnagarcrater.org/schools/>.

The 'Lochnagar Labyrinth' informational panels <https://lochnagarcrater.org/history/lochnagar-labyrinth/> are now six years old and showing significant signs of wear and tear. We are planning some minor updates to the information they contain and are seeking funding for their replacement. Nevertheless, they continue to attract interest from all the schools, as well as from adult visitors of all nationalities who visit.

The Lochnagar Commemorative Plaques; personalised engraved commemorative plaques secured on the walkway at the Lochnagar Crater <https://lochnagarcrater.org/support/lochnagar-commemorative-plaques/> have continued to draw positive interest and attention. We have seen a steady number of new sponsorships for these Plaques since the reinstatement of the scheme in early 2022.

Report of the Trustees
for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our biggest physical and financial challenge through 2022 and into 2023 has been the planning and ongoing fundraising for replacement of the entire walkway around the 224-metre circumference of the crater including contouring the new structure to make it accessible for visitors who use walking or other mobility aids. Despite prolonged efforts to raise the funds and despite several generous donations from individuals (and one from another charity in financial year 2021-2022), we have so far not reached our target. We will continue to fundraise and, in the meantime, using the funds we have so far, decided to commission work in short sections from a local French artisan builder. Since August 2022, we have replaced 64 metres of the walkway.

We will also continue to make emergency repairs as and when necessary.

Our website continues to be updated regularly, and we take advice from our web designers regarding new content to include.

Our social media presence remains strong, and our Facebook page and group has more than 2,500 followers. Our Twitter followers remain at approximately 2,500.

FINANCIAL REVIEW

Reserves policy

The Lochnagar Crater Foundation has no requirement for a reserves policy as it has no on-going dependencies. The Foundation has only undertaken projects as funding became available.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1172355

Principal address

Little Down
Hog's Back
Seale, Farnham
Surrey
GU10 1HD

Trustees

R Dunning MBE Chair
L Felstead
J Wright Secretary
D Disbrey Treasurer
J Thomson
D Thomson
I Fry

Independent Examiner

A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

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

.....
R Dunning MBE - Trustee

**Independent Examiner's Report to the Trustees of
Lochnagar Crater Foundation**

Independent examiner's report to the trustees of Lochnagar Crater Foundation

I report to the charity trustees on my examination of the accounts of Lochnagar Crater Foundation (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Date:

Lochnagar Crater Foundation

Statement of Financial Activities
for the Year Ended 31 March 2023

| | Notes | 31.3.23 Unrestricted fund £ | 31.3.22 Total funds £ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | <u>17,877</u> | <u>29,890</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable expenditure | | <u>26,663</u> | <u>9,970</u> |
| NET INCOME/(EXPENDITURE) | | (8,786) | 19,920 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | <u>20,653</u> | <u>733</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>11,867</u></u> | <u><u>20,653</u></u> |

The notes form part of these financial statements

Lochnagar Crater Foundation

Balance Sheet
31 March 2023

| | Notes | 31.3.23 Unrestricted fund £ | 31.3.22 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 4 | 500 | 667 |
| CURRENT ASSETS | | | |
| Debtors | 5 | - | 1,197 |
| Cash at bank | | <u>11,967</u> | <u>19,353</u> |
| | | 11,967 | 20,550 |
| CREDITORS | | | |
| Amounts falling due within one year | 6 | (600) | (564) |
| | | <u>11,367</u> | <u>19,986</u> |
| NET CURRENT ASSETS | | | |
| | | 11,867 | 20,653 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | |
| | | <u>11,867</u> | <u>20,653</u> |
| NET ASSETS | | | |
| | | <u>11,867</u> | <u>20,653</u> |
| FUNDS | 7 | | |
| Unrestricted funds | | <u>11,867</u> | <u>20,653</u> |
| TOTAL FUNDS | | <u>11,867</u> | <u>20,653</u> |

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

.....
R Dunning MBE - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Computer equipment: 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year, 2 (2022: 3) trustees were reimbursed a total of £7,611 (2022: 4,495) for expenses incurred in carrying out their duty as trustees.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | <u>29,890</u> |
| | |
| EXPENDITURE ON | |
| Charitable activities | |
| Charitable expenditure | <u>9,970</u> |
| | |
| NET INCOME | 19,920 |
| | |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 733 |
| | <hr/> |
| TOTAL FUNDS CARRIED FORWARD | <u><u>20,653</u></u> |

4. TANGIBLE FIXED ASSETS

| | Computer equipment £ |
|-----------------------------------|----------------------------|
| COST | |
| At 1 April 2022 and 31 March 2023 | <u>1,650</u> |
| | |
| DEPRECIATION | |
| At 1 April 2022 | 983 |
| Charge for year | <u>167</u> |
| | |
| At 31 March 2023 | <u>1,150</u> |
| | |
| NET BOOK VALUE | |
| At 31 March 2023 | <u><u>500</u></u> |
| | |
| At 31 March 2022 | <u><u>667</u></u> |

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|-------------|----------------|--------------------|
| | 31.3.23 | 31.3.22 |
| | £ | £ |
| Prepayments | <u> -</u> | <u> 1,197</u> |

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|-----------------|------------------|------------------|
| | 31.3.23 | 31.3.22 |
| | £ | £ |
| Other creditors | <u> 600</u> | <u> 564</u> |

7. MOVEMENT IN FUNDS

| | | | |
|---------------------------|---------------------|-----------------------------|---------------------|
| | At 1.4.22 | Net movement in funds | At 31.3.23 |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 20,653 | (8,786) | 11,867 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u> 20,653</u> | <u> (8,786)</u> | <u> 11,867</u> |

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

| | | | |
|---------------------------|-----------------------|-----------------------|----------------------|
| | Incoming resources | Resources expended | Movement in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 17,877 | (26,663) | (8,786) |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u> 17,877</u> | <u> (26,663)</u> | <u> (8,786)</u> |

Comparatives for movement in funds

| | | | |
|---------------------------|-------------------|-----------------------------|---------------------|
| | At 1.4.21 | Net movement in funds | At 31.3.22 |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 733 | 19,920 | 20,653 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u> 733</u> | <u> 19,920</u> | <u> 20,653</u> |

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

7. 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 | 29,890 | (9,970) | 19,920 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>29,890</u> | <u>(9,970)</u> | <u>19,920</u> |

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 nor the period ended 31 March 2022.

9. INDEPENDENT EXAMINER'S REMUNERATION

| | 2023 £ | 2022 £ |
|-------------------------------------|------------|------------|
| Independent Examiner's remuneration | <u>600</u> | <u>564</u> |

THE LOCHNAGAR CRATER FOUNDATION

England & Wales - Charity number 1172355

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Lochnagar Crater Foundation

A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

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

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Report of the Trustees
for the Year Ended 31 March 2022

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

The objects of the CIO are to promote public benefit by the advancement of education about the history of the Great War and the commemoration of those who have died whilst on active service.

Public benefit

To educate young people about aspects of the Great War and to commemorate the fallen by the creation and implementation of three specialist education projects.

The trustees maintain regard to guidance issued by the Charity Commission.

Report of the Trustees
for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2021 has been another challenging year with managing with Covid-19 and the difficulties people have had with national and international travel restrictions and attending public gatherings.

There appear to have been very few, if any, British school visits during 2021 and early 2022- due both to Covid and, anecdotally at least, to school multi-traveller group passport issues associated with BREXIT. More positively there have been increasing numbers of school visits from within France and elsewhere within mainland Europe.

The educational and informational resource packages available through our website are still accessible to all via the website. Please see <https://lochnagarcrater.org/schools/> page. And they remain very useful for UK based schools unable to visit France directly.

The 'Lochnagar Labyrinth' informational panels <https://lochnagarcrater.org/history/lochnagar-labyrinth/> continue to draw great interest from the French and other European schools, as well as from adult visitors of all nationalities who are now beginning to make visits again.

We have been able to restart our Lochnagar Commemorative Plaques scheme (personalised engraved commemorative plaques to be secured on the walkway at the Lochnagar Crater <https://lochnagarcrater.org/support/lochnagar-commemorative-plaques/>) after a temporary suspension and volunteers have now been able to travel to the Crater in the latter half of the year to lay these for donors. We have seen an increase in the number of sponsors for these plaques and increased web traffic generally as people appear to be making plans for travel again.

For a second year Covid-19 disrupted our annual ceremony on July 1st when we commemorate the start of the Battle of the Somme but following the success of our Facebook Livestream broadcasts last year on July 1st and November 11th for Armistice Day, we again broadcasted these two gatherings. As in 2020, all arrangements for the two ceremonies adhered strictly to the relevant rules in place locally at the time.

In August 2020, when travel restrictions eased for a short period, two UK-based trustees were able to visit the Crater and assess the state of infrastructure on the Crater site. Unfortunately, we found significant problems with the wooden walkway around the lip caused by weathering and age which required urgent planning for its future restoration and refurbishment.

As a result, an urgent appeal was launched in late August 2020 to raise funds to replace the whole walkway structure (if we eventually need to - and monitoring and assessment is ongoing). The public at large has responded very positively, as did another charity who gave a very significant donation to our appeal, and we have so far secured most of what might be necessary to complete the work. We are currently planning a 'schedule of works' and hope repairs and/or restoration can be completed over the next three years. In the meantime we will continue to make emergency repairs as and when necessary.

Our website is maintained and continues to be updated regularly, and we are always looking at new content to include. We continue to receive very positive feedback regarding the information we provide and 'the message' we promote.

Our social media presence continues to grow, and our Facebook page and group now has nearly 2,500 followers. Our Twitter followers remain at approximately 2,500.

We are including our prose piece, 'The Lochnagar Promise for Peace' in all our literature and during the Facebook Livestreamed ceremonies broadcast from the Crater. The 'Promise' seeks to encourage people to make a commitment to live their lives with more compassion, kindness, respect and tolerance, forgiveness and reconciliation.

We have enlisted three new trustees to the Foundation this year and now have a total of seven.

Report of the Trustees
for the Year Ended 31 March 2022

FINANCIAL REVIEW

Reserves policy

The Lochnagar Crater Foundation has no requirement for a reserves policy as it has no on-going dependencies. The Foundation has only undertaken projects as funding became available.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1172355

Principal address

Little Down
Hog's Back
Seale, Farnham
Surrey
GU10 1HD

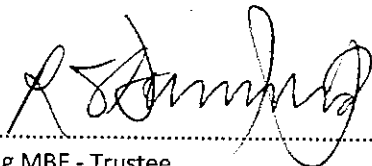
Trustees

R Dunning MBE Chair
L Felstead Secretary
J Wright Treasurer
D Disbrey
J Thomson (appointed 7.5.21)
D Thomson (appointed 7.5.21)
I Fry (appointed 1.4.21)

Independent Examiner

A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

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



.....
R Dunning MBE - Trustee

**Independent Examiner's Report to the Trustees of
Lochnagar Crater Foundation**

Independent examiner's report to the trustees of Lochnagar Crater Foundation

I report to the charity trustees on my examination of the accounts of Lochnagar Crater Foundation (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

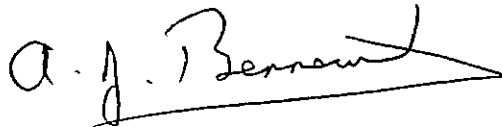
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU



Date: 4 July 2022

Statement of Financial Activities
for the Year Ended 31 March 2022

| | Notes | 31.3.22 Unrestricted fund £ | 31.3.21 Total funds £ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 29,890 | 9,148 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable expenditure | | 9,406 | 13,249 |
| Governance costs | | 564 | 552 |
| Total | | <u>9,970</u> | <u>13,801</u> |
| NET INCOME/(EXPENDITURE) | | <u>19,920</u> | <u>(4,653)</u> |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 733 | 5,386 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>20,653</u></u> | <u><u>733</u></u> |

Balance Sheet
31 March 2022

| | Notes | 31.3.22 Unrestricted fund £ | 31.3.21 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 4 | 667 | 889 |
| CURRENT ASSETS | | | |
| Debtors | 5 | 1,197 | - |
| Cash at bank | | 19,353 | 396 |
| | | <u>20,550</u> | <u>396</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 6 | (564) | (552) |
| NET CURRENT ASSETS | | <u>19,986</u> | <u>(156)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 20,653 | 733 |
| NET ASSETS | | <u>20,653</u> | <u>733</u> |
| FUNDS | 7 | | |
| Unrestricted funds | | <u>20,653</u> | <u>733</u> |
| TOTAL FUNDS | | <u>20,653</u> | <u>733</u> |

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

.....
R Dunning MBE - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Computer equipment: 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year no trustee was reimbursed (2021: £589) for expenses incurred in carrying out their duty as a trustee.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 9,148 |
| | |
| EXPENDITURE ON | |
| Charitable activities | |
| Charitable expenditure | 13,249 |
| Governance costs | 552 |
| | _____ |
| Total | 13,801 |
| | _____ |
| NET INCOME/(EXPENDITURE) | (4,653) |
| | _____ |
| | |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 5,386 |
| | _____ |
| TOTAL FUNDS CARRIED FORWARD | 733 |
| | ===== |

4. TANGIBLE FIXED ASSETS

| | Computer equipment £ |
|-----------------------------------|----------------------------|
| COST | |
| At 1 April 2021 and 31 March 2022 | 1,650 |
| | _____ |
| DEPRECIATION | |
| At 1 April 2021 | 761 |
| Charge for year | 222 |
| | _____ |
| At 31 March 2022 | 983 |
| | _____ |
| NET BOOK VALUE | |
| At 31 March 2022 | 667 |
| | ===== |
| At 31 March 2021 | 889 |
| | ===== |

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.22 | 31.3.21 |
|-------------|--------------|----------|
| | £ | £ |
| Prepayments | 1,197 | - |
| | <u>1,197</u> | <u>-</u> |

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.22 | 31.3.21 |
|-----------------|------------|------------|
| | £ | £ |
| Other creditors | 564 | 552 |
| | <u>564</u> | <u>552</u> |

7. MOVEMENT IN FUNDS

| | At 1.4.21 | Net movement in funds | At 31.3.22 |
|---------------------------|------------|-----------------------|---------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 733 | 19,920 | 20,653 |
| | <u>733</u> | <u>19,920</u> | <u>20,653</u> |
| TOTAL FUNDS | <u>733</u> | <u>19,920</u> | <u>20,653</u> |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|--------------------|--------------------|-------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 29,890 | (9,970) | 19,920 |
| | <u>29,890</u> | <u>(9,970)</u> | <u>19,920</u> |
| TOTAL FUNDS | <u>29,890</u> | <u>(9,970)</u> | <u>19,920</u> |

Comparatives for movement in funds

| | At 1.4.20 | Net movement in funds | At 31.3.21 |
|---------------------------|--------------|-----------------------|------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 5,386 | (4,653) | 733 |
| | <u>5,386</u> | <u>(4,653)</u> | <u>733</u> |
| TOTAL FUNDS | <u>5,386</u> | <u>(4,653)</u> | <u>733</u> |

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

7. **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 | 9,148 | (13,801) | (4,653) |
| TOTAL FUNDS | <u>9,148</u> | <u>(13,801)</u> | <u>(4,653)</u> |

8. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022 nor the period ended 31 March 2021.

9. **INDEPENDENT EXAMINER'S REMUNERATION**

| | 2022 £ | 2021 £ |
|-------------------------------------|------------|------------|
| Independent Examiner's remuneration | <u>564</u> | <u>552</u> |

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

| | 31.3.22 | 31.3.21 |
|---------------------------------|---------|---------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 29,748 | 9,096 |
| Membership fees | 142 | 52 |
| | <hr/> | <hr/> |
| | 29,890 | 9,148 |
| Total incoming resources | <hr/> | <hr/> |
| | 29,890 | 9,148 |
| EXPENDITURE | | |
| Charitable activities | | |
| IT equipment | 2,392 | 2,192 |
| Travel and subsistence | 3,501 | 7,113 |
| Ceremony costs | 41 | 104 |
| Postage, printing & stationery | 1,915 | 3,544 |
| Repairs and maintenance | 1,320 | - |
| Computer equipment | 222 | 296 |
| | <hr/> | <hr/> |
| | 9,391 | 13,249 |
| Support costs | | |
| Finance | | |
| Bank charges | 15 | - |
| Governance costs | | |
| Accountancy | 564 | 552 |
| | <hr/> | <hr/> |
| Total resources expended | 9,970 | 13,801 |
| | <hr/> | <hr/> |
| Net income/(expenditure) | 19,920 | (4,653) |
| | <hr/> | <hr/> |

THE LOCHNAGAR CRATER FOUNDATION

England & Wales - Charity number 1172355

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
Lochnagar Crater Foundation

A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Contents of the Financial Statements
for the Year Ended 31 March 2021

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| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes to the Financial Statements | 7 to 10 |

Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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 and aims

The objects of the CIO are to promote public benefit by the advancement of education about the history of the Great War and the commemoration of those who have died whilst on active service.

Public benefit

To educate young people about aspects of the Great War and to commemorate the fallen by the creation and implementation of three specialist education projects.

The trustees maintain regard to guidance issued by the Charity Commission.

Report of the Trustees
for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year, 2020, has seen the COVID-19 pandemic sweep across the world and the subsequent interventions to control further spread of this disease have caused widespread disruption and significant interference to our normal activities both in the UK and France. The almost complete ban on travel and public gatherings this year has meant we have had far fewer visitors to the Crater in France.

Despite there having been almost no visits by school groups to the Crater we have continued to encourage the use of educational and informational resource packages available through our website. Please see <https://lochnagarcrater.org/schools/page>.

At the start of the pandemic, we continued to provide the facility for personalised engraved commemorative plaques to be secured on the walkway at the Lochnagar Crater, and we were pleased that people still took the opportunity to sponsor these at that time. However, with the prolonged disruption and our inability to travel to France to fit these plaques, we have been forced to temporarily suspend taking further sponsorships until travel restrictions are significantly reduced. Despite the temporary suspension we are still receiving regular enquiries about them.

It quickly became clear that we would be unable to have our normal ceremony events at Lochnagar on July 1st and November 11th so considered alternative ways to commemorate these. We worked with our volunteer supporters, our web designers, and a professional video editor (who donated their time) and created a short film of 7 minutes 28 seconds focussed on the reading of 'The Lochnagar Promise to the Fallen'. This was made available online at exactly 0728am on July 1st via the homepage of our website and with links to it on Facebook and Twitter. <https://lochnagarcrater.org/>

Under French Covid 19 restrictions and adhering strictly to the relevant rules, several local Friends and supporters including the Maire of Owillers la Boisselle could gather at the Crater and lay a wreath and gerbe and recite 'The Lochnagar Promise to the Fallen'. This short but poignant ceremony was broadcast via Livestream onto our Facebook page and has been viewed more than 20,000 times.

Such was the positive feedback received that we Livestreamed another small commemorative event on Armistice Day, again strictly adhering to local Covid 19 rules.

As a result of the success of the Livestream events we are now considering a Lochnagar creative hub with a remit to engage with British, French, and eventually German and other international artists, to promote and use Lochnagar itself as a venue showcasing a wide range of contemporary creative arts, each exploring the themes of peace, conflict, suffering, forgiveness and reconciliation. If this comes to fruition it could eventually be broadened to engage with schools and colleges in the UK and France.

Our website is maintained and updated regularly, and we continue to get encouraging feedback for its comprehensive and compassionate appeal, especially to young people.

Our social media presence continues to grow, and our Facebook page and group has well over 2,000 followers. Our Twitter followers number in excess of 2,500.

We continue to use our prose piece, 'The Lochnagar Promise to the Fallen', whenever we can, and encourage people to make a commitment to live their lives with more compassion, kindness, respect and tolerance, forgiveness and reconciliation.

FINANCIAL REVIEW

Reserves policy

The Lochnagar Crater Foundation has no requirement for a reserves policy as it has no on-going dependencies. The Foundation has only undertaken projects as funding became available.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1172355

Principal address
Little Down
Hog's Back
Seale, Farnham
Surrey
GU10 1HD

Trustees
R Dunning MBE Chair
L Felstead Secretary
J Wright Treasurer
D Disbrey

Independent Examiner
A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Approved by order of the board of trustees on 20 May 2021 and signed on its behalf by:

R Dunning MBE - Trustee

Independent Examiner's Report to the Trustees of
Lochnagar Crater Foundation

Independent examiner's report to the trustees of Lochnagar Crater Foundation

I report to the charity trustees on my examination of the accounts of Lochnagar Crater Foundation (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

21 May 2021

Statement of Financial Activities
for the Year Ended 31 March 2021

| | Notes | 31.3.21 Unrestricted fund £ | 31.3.20 Total funds £ |
|-----------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 9,148 | 21,315 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable expenditure | | 13,249 | 16,786 |
| Governance costs | | 552 | 540 |
| Total | | <hr/> 13,801 | <hr/> 17,326 |
| NET INCOME/(EXPENDITURE) | | <hr/> (4,653) | <hr/> 3,989 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 5,386 | 1,397 |
| TOTAL FUNDS CARRIED FORWARD | | <hr/> <hr/> 733 | <hr/> <hr/> 5,386 |

Balance Sheet
31 March 2021

| | | 31.3.21 Unrestricted fund £ | 31.3.20 Total funds £ |
|---------------------------------------|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | Notes | | |
| Tangible assets | 4 | 889 | 1,186 |
| CURRENT ASSETS | | | |
| Cash at bank | | 396 | 4,740 |
| CREDITORS | | | |
| Amounts falling due within one year | 5 | (552) | (540) |
| NET CURRENT ASSETS | | <u>(156)</u> | <u>4,200</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 733 | 5,386 |
| NET ASSETS | | <u>733</u> | <u>5,386</u> |
| FUNDS | 6 | | |
| Unrestricted funds | | <u>733</u> | <u>5,386</u> |
| TOTAL FUNDS | | <u>733</u> | <u>5,386</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 20 May 2021 and were signed on its behalf by:

R Dunning MBE - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Computer equipment: 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year one trustee was reimbursed £589 (2020: £6,567) for expenses incurred in carrying out their duty as a trustee.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|---|---------------------------|
| INCOME AND ENDOWMENTS FROM Donations and legacies | 21,315 |
| EXPENDITURE ON Charitable activities Charitable expenditure Governance costs | 16,786 540 |
| Total | 17,326 |
| NET INCOME | 3,989 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 1,397 |
| TOTAL FUNDS CARRIED FORWARD | 5,386 |

4. TANGIBLE FIXED ASSETS

| | Computer equipment £ |
|--|----------------------------|
| COST At 1 April 2020 and 31 March 2021 | 1,650 |
| DEPRECIATION At 1 April 2020 Charge for year | 464 297 |
| At 31 March 2021 | 761 |
| NET BOOK VALUE At 31 March 2021 | 889 |
| At 31 March 2020 | 1,186 |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|-----------------|------------|------------|
| | 31.3.21 | 31.3.20 |
| | £ | £ |
| Other creditors | 552 | 540 |
| | <u>552</u> | <u>540</u> |

6. MOVEMENT IN FUNDS

| | | | |
|--------------------|--------------|----------------|------------|
| | At 1.4.20 | Net | At |
| | £ | movement | 31.3.21 |
| | | in funds | £ |
| | | £ | |
| Unrestricted funds | | | |
| General fund | 5,386 | (4,653) | 733 |
| | <u>5,386</u> | <u>(4,653)</u> | <u>733</u> |
| TOTAL FUNDS | <u>5,386</u> | <u>(4,653)</u> | <u>733</u> |

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

| | | | |
|--------------------|--------------|-----------------|----------------|
| | Incoming | Resources | Movement |
| | resources | expended | in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 9,148 | (13,801) | (4,653) |
| | <u>9,148</u> | <u>(13,801)</u> | <u>(4,653)</u> |
| TOTAL FUNDS | <u>9,148</u> | <u>(13,801)</u> | <u>(4,653)</u> |

Comparatives for movement in funds

| | | | |
|--------------------|--------------|--------------|--------------|
| | At 1.4.19 | Net | At |
| | £ | movement | 31.3.20 |
| | | in funds | £ |
| | | £ | |
| Unrestricted funds | | | |
| General fund | 1,397 | 3,989 | 5,386 |
| | <u>1,397</u> | <u>3,989</u> | <u>5,386</u> |
| TOTAL FUNDS | <u>1,397</u> | <u>3,989</u> | <u>5,386</u> |

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

| | | | |
|--------------------|---------------|-----------------|--------------|
| | Incoming | Resources | Movement |
| | resources | expended | in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 21,315 | (17,326) | 3,989 |
| | <u>21,315</u> | <u>(17,326)</u> | <u>3,989</u> |
| TOTAL FUNDS | <u>21,315</u> | <u>(17,326)</u> | <u>3,989</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021 nor the period ended 31 March 2020.

8. INDEPENDENT EXAMINER'S REMUNERATION

| | 2021 | 2020 |
|-------------------------------------|------|------|
| | £ | £ |
| Independent Examiner's remuneration | 552 | 540 |