

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

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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

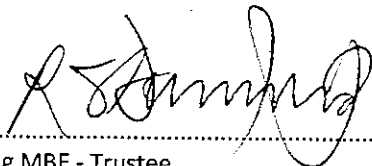
Trustees

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.

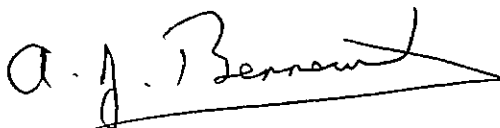
Independent examiner's statement

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
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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		 9,970	 13,801
 NET INCOME/(EXPENDITURE)		 19,920	 (4,653)
 RECONCILIATION OF FUNDS			
Total funds brought forward		733	5,386
 TOTAL FUNDS CARRIED FORWARD		 20,653	 733

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
		<hr/>	<hr/>
		20,550	396
CREDITORS			
Amounts falling due within one year	6	(564)	(552)
NET CURRENT ASSETS		<hr/>	<hr/>
		19,986	(156)
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/>	<hr/>
		20,653	733
NET ASSETS		<hr/>	<hr/>
		20,653	733
FUNDS	7	<hr/>	<hr/>
Unrestricted funds		20,653	733
TOTAL FUNDS		<hr/>	<hr/>
		20,653	733

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	<hr/> 13,801
 NET INCOME/(EXPENDITURE)	<hr/> (4,653)
 RECONCILIATION OF FUNDS	
Total funds brought forward	5,386
 TOTAL FUNDS CARRIED FORWARD	<hr/> 733 <hr/>

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	<hr/> 983
 NET BOOK VALUE	
At 31 March 2022	<hr/> 667 <hr/>
At 31 March 2021	<hr/> 889 <hr/>

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)
	<hr/>	<hr/>	<hr/>
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	564	552
	<hr/>	<hr/>

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
	<hr/>	<hr/>
Total incoming resources	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/>