

THE WESTERN FRONT ASSOCIATION

England & Wales · Charity number 298365

Details

Other names W F A, WFA

Status Registered

Legal form Other

Registered 1988-01-27

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

Contact

Address BM Box 1914
London
WC1N 3XX

Phone 02071181914

Email membership@westernfrontassociation.com

Website www.westernfrontassociation.com

Activities

Objects: TO EDUCATE THE PUBLIC IN THE HISTORY OF THE GREAT WAR WITH PARTICULAR REFERENCE TO THE WESTERN FRONT.

Activities: The object of the Western Front Association is to educate the public in the history of the Great War, 1914-18.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Australia
- Belgium
- Canada
- Cyprus
- France
- Germany
- Ireland
- Luxembourg
- Netherlands
- New Zealand
- Northern Ireland
- Scotland
- South Africa
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£385,231	£466,702	-	-
2024-06-30	£404,013	£405,591	-	-
2023-06-30	£480,583	£426,684	-	-
2022-06-30	£492,387	£358,007	-	-
2021-06-30	£415,356	£223,281	-	-

Trustees

Name	Role	Appointed
COLIN WAGSTAFF		2013-05-24
DR THOMAS THORPE		2016-08-20
David Tattersfield		
Dr Adam John Prime		2023-01-01
EVELYN ALICE WILSON		2020-07-13
Emrys Llewellyn Jones		2026-05-16
GERARD WHITE		2019-02-02
JONATHAN TOOHEY		2024-11-30
Jill Stewart		2020-09-23
MARK MACARTNEY		2017-08-12
Michael Joseph Petrus Admiraal		2026-05-16
RICHARD HUGHES		2019-04-27
Roland Renner		2023-01-01
Sherri Collins		2023-01-01

THE WESTERN FRONT ASSOCIATION

England & Wales - Charity number 298365

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025
FOR
THE WESTERN FRONT ASSOCIATION
("THE ASSOCIATION")

THE WESTERN FRONT ASSOCIATION

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FOR THE YEAR ENDED 30TH JUNE 2025

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THE WESTERN FRONT ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30TH JUNE 2025

TRUSTEES

Anthony Bolton Chair
Morris Charlton
Sherri Collins
Gary Haines
Richard Hughes
Mark Macartney
Adam Prime
Roland Renner
Jill Stewart
David Tattersfield
Tom Thorpe
Jonathan Toohey (appointed 30 November 2024)
Colin Wagstaff
Gerard White
Evelyn Wilson

PRINCIPAL ADDRESS

BM Box 1914
London
WC1N 3XX

**REGISTERED CHARITY
NUMBER**

298365

AUDITORS

Shaw Gibbs (Audit) Limited
Chartered Certified Accountants
Statutory Auditor
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

PRESIDENT

Professor Gary Sheffield BA MA PhD FRHistS FRSA FSAHR

VICE PRESIDENTS

The Mayor of Albert
The Burgomaster of Ypres
Professor John Bourne BA PhD FRHistS
Lt. Col (Retd) Christopher Pugsley DPhil FRHistS
Dr Roger V Lee PhD
Major-General (Rtd) Mungo Melvin CB OBE
Dr Jack Sheldon MA PhD FRGS
Col (Rtd) Patrick M Dennis OMM
Dr Spencer Jones BA (Hons), MPhil, PhD, FRHistS
Lord Astor
Lady French

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30TH JUNE 2025**

The trustees present their report with the financial statements of the Association for the year ended 30th June 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).

OBJECTIVES AND ACTIVITIES

The Association was formed in 1980 with the aim of furthering interest in the period 1914 - 1918, to perpetuate the memory, courage and comradeship of those on all sides who served their countries in France and Flanders and their own countries during The Great War. It does not seek to justify or glorify war. It is not a re-enactment society nor is it commercially motivated. It is entirely non-political and applications for membership will be welcomed from anyone with an interest in the subject.

The object of the Association is to educate the public in the history of The Great War with particular reference to The Western Front. It achieves this objective, primarily via its membership publications (Stand To! and Bulletin), website and social media, by supporting and promoting Great War related events and projects, and by branches holding monthly public meetings with a talk on a Great War related topic. The Trustees have paid due regard to guidance provided on public benefit by the Charity Commission in deciding what activities the charity should undertake.

The Association continues to keep close contact with like-minded groups and organisations.

The Executive Committee remains active and fully committed to the challenges ahead. It is constantly aware of the need to review and improve its existing members' services and publications, as well as the administrative systems and controls required to support the Association.

ACHIEVEMENT AND PERFORMANCE

Trustee meetings

During this financial year the trustees held nine meetings all of which were conducted via electronic means in order to reduce travel and accommodation costs. An informal face to face meeting was held on the eve of the AGM and Spring Conference which this year was held in London on 5 April. The Association was the guest of TLT LLP who provided the room pro-bono. The conference was attended by 90 members, 50 of whom stayed for the AGM.

Annual commemoration

The annual commemoration on 11 November was held as usual, the Secretary of State for Defence, the Rt Hon. John Healey and our Co-Patron Sir Hew Strachan laid wreaths alongside the President and Chair. Following the ceremony a number of WFA Hero Awards were made to long serving volunteers without whom the ceremony could not take place. The proceedings were once again 'live streamed,' possibly for the last time, given the Association's reduced income from Ancestry. The Service of Remembrance at the Guards' Chapel was again well supported, Lady French gave the address. The Association continues to welcome a diverse range of participants on 11 November. The Whitehall commemoration received wide press coverage with both Sky News and BBC output based on our live stream. BBC Radio, News 24 and GB News offered good coverage and several interviews were screened.

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30TH JUNE 2025**

Schools

Students from seven schools which had participated in the Associations competitions, joined members in Whitehall. Their attendance was helped by the generous donations by a member over recent years, specifically supporting our work with schools. This fund has enabled us also to support a battlefield tour by a school catering for children with special needs and help a choir of children from military families to travel to Ypres to perform. This year's competition for 12–14-year-olds focused on 'Front Page News' and attracted 246 entries some of which came from the 13 schools which participated for the first time. The Malcolm Doolin Award also attracted entries from a wide geographical area and were considered by the panel of trustees to be of an exceptional merit. Five second prizes were awarded as well as the first prize which went to Kenilworth School. Submissions for the Malcolm Doolin competition are supported by local members of the Association and the Executive Committee encourage local branch support for participating schools in your area.

Universities

Twelve applications for PhD research grants were received this year from UK, Europe and North America. The standard of submission was considered to be high. Two first prize grants of £2500 were awarded to researchers at Kent University and Pembroke, Oxford. Two runners up grants of £500 were awarded to students at Manchester and Temple, Philadelphia. MA grant applications were limited and only two grants were made. One to a Birmingham student and one to a student at Ottawa University.

Europe

The Association has been well represented in Europe again this year. Representatives have attended fourteen commemorative events. We now receive invitations to some key civic ceremonies both on the Somme in July and Ypres in November. Members who are visiting Europe are encouraged to represent the Association at the European Events scheduled on the website. This year the renovate WFA memorial at Riqueval Bridge was unveiled in collaboration with the Office de Tourisme du Pays du Vermandois. Two further Association memorials at Ors River Bridge and Passchendaele Town Hall were also refurbished. Grants were made towards the renovation of two private memorials at Bazentin on the Somme which were damaged by vehicle impact. This grant was made from the remains of a dedicated donation for memorials and not from general funds of the Association. Trustees did however approve an exceptional grant towards the replacement and preservation of the Ginchy Cross in Dublin, an important point of remembrance for both of Ireland's communities.

Members in the ROI attended the Remembrance Service organised by the RBL Ireland at the War Memorial Gardens in Dublin. Members also attended Ireland's National Day of Commemoration in Dublin and Cork, and the Association was represented at Bastille Day ceremony organised by the French Ambassador honouring Irish men and women who died in both World Wars. Our Trustee for the Island of Ireland spoke at the ceremony marking the centenary of the unveiling of the Great War Memorial in Cork and has worked with University College Cork and the education officer of Cork Public Museum on new ways to teach Great War history to students. Our Ireland Trustee also helped in getting the loan of the painting 'The Last Absolution of the Munsters at Rue du Bois' by Fortunio Matania for display at Cork Public Museum as part of a new exhibition which generated interest and provided good publicity for the Association.

Member resources

The trustees, assisted by many volunteers, have continued to generate significant new resources for members. 41 episodes of the popular 'I Was There' series were uploaded to YouTube. In addition to these personal reminiscences, 22 new talks were released. Andrea Hetherington's 'Scamps in Khaki' being the most watched. This activity has resulted in a 14% increase in subscribers to our channel.

During the autumn and winter sixteen webinars were shown, the most popular proved to be David Stevenson's talk on the 'Ludendorff Offensives.'

TrenchMapper reached the 10,000th map being geotagged with a significant increase in the number of points of interest being tagged, TrenchMapper now includes Gallipoli and German maps making this resource the world's largest single repository of trench maps.

26 new podcasts have been added during the year and 35 new articles were published on the website, adding to the already extensive collection. 87 'Latest News' items were placed on the website during the year. The *Remembered on This Day* has been overhauled this year.

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30TH JUNE 2025**

The Order of Battle resource which was made available to the Association by retired USN commander and historian George Nafzinger and which had previously been hosted on the US Army website has been added. All past issues of have now been added to the searchable magazine archive. Trustees continue to post frequently to our 43,000 facebook followers.

Website

Members should be aware that a major update of the website is currently underway with an expected launch date in late 2025. Funding for this important upgrade was drawn from reserves, it will make the website more secure and make using it an easier and more intuitive process. Our Chief Operating Officer (COO) supported by our Development trustee, has devoted considerable time to working with the web developers to make the change a success.

Branches

Trustees encourage Branches to make more use of the website to advertise their forthcoming programme of events, even if they operate their own website. With some branches experiencing post Covid reduced attendances at meetings every opportunity to advertise, free of charge can't hinder and may improve attendance. The Branch Co-ordinator has hosted a number of virtual meetings with Branch Chairmen (Chairs) ahead of the much-delayed Branch Chair's Conference scheduled for October 2025. The Chair of the Executive Committee has this year been invited to visit five branches and deliver talks.

Journals

The COO has worked with trustees to appoint a new editor for *Bulletin*, as our current editor has announced he is standing down after an impressive nineteen years in post. Two editions of *Bulletin* and four *Stand To!* have been published this year including a *War at Sea* 'special.' Seven issues of the digital newsletter Trench Lines were published. Trench Lines now has 10,000 subscribers and both the 'open rate' and 'click rate' are above industry average.

Pension records

The on-going cost of storing the original Pension Records cards has significantly increased this year and an alternative storage provider has been identified with the help of one of our trustees. The COO has, after much frustration and delay been able to negotiate the cost of recovery of our Pension Cards which apparently have been dispersed to several locations without our knowledge. It is expected that the transfer will take place in the autumn of 2025. Members should be aware that with the reduction in income from Ancestry, the cost of storage will be an increasing proportion of the related income.

Trustee matters

After several years operating without an Hon. Treasurer this year's Report and Accounts is being managed and presented by Jon Toohey who has volunteered to join the Executive Committee. Jon has already been of great assistance and in addition to working with our COO to develop a five-year rolling Budget has proposed a number of changes to both simplify the accounts presented to members and save money in the way these are produced and audited bringing them closer to Charity Commission guidance for a charity of our size.

In the USA our Trustee has been building relations with WW1 groups and organizations notably with the World War 1 Museum and Memorial in Kansas City, facilitating recognition of the Association as an international source of knowledge of the Great War.

Our Branded Goods Trustee has attended local and national events offering WFA branded goods in addition to the eshop on the website. New additions have been added while poorly performing goods removed. The WFA Calendar continues to be a success with almost 100% of copies being sold.

Membership numbers

Membership (5771) has fallen over the last twelve months by approximately 5% as members leaving exceed new members joining.

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30TH JUNE 2025**

FINANCIAL REVIEW

Results and financial position

For the first time in many years the Association has made a loss as income decreased by 5% (mainly caused by less Ancestry royalties) and costs have risen by (mainly caused by salaries and website expenses). That, in itself, is not as a problem as substantial reserves have built up over the years that need spending. The challenge for the trustees is to ensure reserves are spent on activities that will generate benefits for many years to come such as the investments being made in the website.

The performance of our investment portfolio is very disappointing. Despite buoyant equity markets, the £400.000 that was invested in tranches since 2021 is now worth £394.500. The trustees will be reviewing this disappointing performance with the investment manager.

Reserves policy

It is the policy of the Association that unrestricted funds which have not been designated for a specific use, should be maintained at a level adequate to pay ongoing expenses for six months. Reserves are currently well in excess of this due to unexpected income received from the Pension Record card digitisation. The trustees expect to use these additional reserves to provide members, and the interested public, with additional benefits.

Going concern

The trustees have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS

The Association continues to promote Great War related events and projects in order to educate and widen public knowledge.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association was inaugurated on 11 November 1980 and is controlled by its Constitution. Its legal form is an unincorporated charity registered with the Charity Commission.

Recruitment and appointment of new trustees

The trustees who served during the year are shown on the Reference and Administrative Information page. Trustees are appointed annually at the Annual General Meeting. Any new trustee will be a member of the Association and will therefore already be familiar with the activities of the Association. On appointment as a trustee, each is provided with a copy of the Charity Commission's literature on the role and responsibilities of a charity trustee.

Organisational structure

The trustees determine the general management policies of the Association and have held one physical and a number of virtual meetings since their last report. There have been no major changes in the policies adopted to achieve the objectives, since the last report.

The trustees form an Executive Committee which conducts the management of the Association. The trustees also appoint non-trustee committee officers to render assistance and undertake specific management roles. Non-trustee committee officers are invited to attend and address meetings of the Executive Committee but have no vote in Committee.

Branches

Members of the Association have formed branches to organise meetings with guest speakers, to exchange information and for social purposes. The Association has no direct control but does exercise a general oversight over branches. To pay for their meetings and other expenses, branches may derive income from members' and visitors' donations. There are no material transactions between the Association and its branches. Branches do not

raise money for the Association and generally do not receive grants from the Association. There are over 40 branches in the UK and several branches overseas. All branch officers must be paid up members of the Association. Contact may be made with any branch via the list of branch chairmen which appears in The Bulletin.

Risk management

The trustees have assessed the major risks to which the Association is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 25th October 2025 and signed on its behalf by:

Anthony Bolton – Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE WESTERN FRONT ASSOCIATION

Opinion

We have audited the financial statements of The Western Front Association (the 'charity') for the year ended 30th June 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30th June 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or

- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to the charity via discussions with the trustees and our previous knowledge of the charity. This identified that the most significant laws and regulations relate to the form and content of the financial statements such as the Charities Act 2011, the Charities SORP (FRS 102) and Financial Reporting Standard 102. The charity complies with these laws and regulations by using appropriately qualified professionals to prepare the financial statements.

As part of our planning process we assessed susceptibility of the charity's financial statements to material misstatements, including how fraud might occur by making an assessment of the key risks. The key risks identified are revenue recognition and management override. The trustees' confirmed no actual, suspected or alleged cases of fraud.

Based on this assessment we designed our audit procedures to address these key risk areas with an emphasis on testing the incoming resources and those areas susceptible to management override including testing manual journals and making enquiries of management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE WESTERN FRONT ASSOCIATION**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Shaw Gibbs (Audit) Limited
Chartered Certified Accountants
Statutory Auditor
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date: 17 November 2025

THE WESTERN FRONT ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2025

		Unrestricted	Restricted	2025	2024
	Notes	funds	funds	Total	Total
		£	£	funds	funds
				£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,531	17,200	22,731	15,520
Membership subscriptions		185,523	-	185,523	181,240
Gift Aid		33,839	4,300	38,139	42,284
Other trading activities	2	126,209	-	126,209	157,864
Investment income	3	12,629	-	12,629	7,105
Total		363,731	21,500	385,231	404,013
EXPENDITURE ON					
Raising funds	4	6,353	-	6,353	7,292
Charitable activity direct costs	5	210,131	8,448	218,579	222,258
Charitable activity support costs management	6	205,919	-	205,919	139,747
Charitable activity support costs governance	7	35,851	-	35,851	36,594
Total		458,254	8,448	466,702	405,891
Net gains/(losses) on investments	11	-1,602	-	-1,602	14,642
NET INCOME/(EXPENDITURE)		-96,125	13,052	-83,073	12,764
Transfers between funds		-17,584	17,584	-	-
Net movement in funds		-113,709	30,636	-83,073	12,764
RECONCILIATION OF FUNDS					
Total funds brought forward		623,849	2,084	625,933	613,169
TOTAL FUNDS CARRIED FORWARD		510,140	32,720	542,860	625,933

WESTERN FRONT ASSOCIATION

BALANCE SHEET
30TH JUNE 2025

		2025	2024
	Notes	£	£
FIXED ASSETS			
Tangible assets	10	-	19
Investments	11	394,580	285,894
		<u>394,580</u>	<u>285,913</u>
CURRENT ASSETS			
Stocks	12	2,486	2,987
Debtors	13	46,150	43,539
Cash at bank and in hand		231,511	411,065
		<u>280,147</u>	<u>457,591</u>
CREDITORS			
Amounts falling due within one year	14	131,868	117,571
NET CURRENT ASSETS			
		148,280	340,020
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>542,860</u>	<u>625,933</u>
FUNDS			
Unrestricted funds	15	510,140	623,849
Restricted funds		32,720	2,084
TOTAL FUNDS			
		<u>542,860</u>	<u>625,933</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 October 2025 and were signed on its behalf by:

Anthony Bolton - Trustee

THE

WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Western Front Association constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised once the Association has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Subscriptions are renewed annually in advance throughout the year. Subscription income is allocated on a pro-rata basis based on amounts received and amounts relating to the following financial year are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the Association is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Association that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Association has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Association, or the Association is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Association has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Association of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general time of volunteers is not recognised.

Ancestry royalties are recognised in the period that they relate to, any income not received at the end of the financial year is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the Association and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

1. ACCOUNTING POLICIES - continued

Expenditure

Charitable activities and Governance costs are costs incurred on the Association's educational operations, including support costs and costs relating to the governance of the Association apportioned to charitable activities.

All resources expended are net of recoverable VAT.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives. For office equipment this is 33 1/3% per annum on cost.

Cost to develop the website are expensed as incurred. Since at least 2018 no website costs have been capitalised, and the trustees have agreed that expensing the costs is more appropriate and prudent than capitalising.

All assets costing more than £1,000 are capitalised whilst expenditure under £1,000 is written-off at the time of purchase.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any discounts.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Association and which have not been designated or restricted for any other purpose.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Association for particular purposes. A restricted Educational fund has been established to further the education of younger members of the public in the The Great War.

Interest

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Association; this is normally upon notification of the interest paid or payable by the Bank.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025

the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

All quoted investments are stated at market value. The SOFA includes realised gains and losses from investments that have been sold and unrealised gains and losses arising from the revaluation of investments that are still held.

THE WESTERN FRONT ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025****2 OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Ancestry Royalties	111,057	143,660
Conference income	2,780	3,301
Stand To! and Bulletin advertising	3,493	1,474
Calendar sales	7,013	8,171
Branded goods and other	1,866	1,258
	<u>126,209</u>	<u>157,864</u>

3 INVESTMENT INCOME

	2025	2024
	£	£
Investment income	9,629	5,728
Deposit account interest	3,000	1,377
	<u>12,629</u>	<u>7,105</u>

4 COST OF OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Calendar expenses	4,760	5,668
Branded goods and other	1,593	1,624
	<u>6,353</u>	<u>7,292</u>

5 DIRECT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Cost of production - Stand To!	72,056	-	72,056	78,259
Cost of production - Bulletin	30,499	-	30,499	37,640
Book Review Editor	2,139	-	2,139	1,501
Promotional events	468	-	468	518
November 11th expenses	41,062	-	41,062	39,286
Education	594	6,364	6,958	-
Branch support	2,191	-	2,191	3,407
University support	17,503	-	17,503	26,257
Pension Record cards storage	23,548	-	23,548	7,148
Wreaths, donations and other costs	3,292	-	3,292	3,681
Other projects	7,884	-	7,884	5,272
Conferences and webinars	5,119	-	5,119	19,289
Memorials	2,528	2,084	4,612	-
European commemorations	1,248	-	1,248	-
	<u>210,131</u>	<u>8,448</u>	<u>218,579</u>	<u>222,258</u>

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025

6 SUPPORT COSTS MANAGEMENT	2025	2024
	£	£
Wages and salaries	85,696	53,632
Social security costs	8,684	-
Pensions	2,516	997
Office expenses	18,251	19,128
Insurance	3,227	2,533
Advertising, promotion, communications and public relations	13,924	14,041
Sundries	3,784	6,299
Travelling and subsistence	650	3,193
Digital and website costs	61,639	32,343
Bank and credit card charges	4,148	4,140
Subscriptions	582	787
Rental of storage space	-	486
Investment manager fees	2,798	1,710
New membership cards	-	440
Depreciation of tangible assets	19	18
	<u>205,919</u>	<u>139,747</u>
7 SUPPORT COSTS GOVERNANCE	2025	2024
	£	£
Auditors' remuneration	5,750	6,350
Accountancy fees	13,096	13,307
AGM expenses	16,505	16,608
Legal and professional fees	500	329
	<u>35,851</u>	<u>36,594</u>

Remuneration paid to the auditors for the year ended 30th June 2025 was £9,200 (2024: £9,500), of which £6,750 (2024: £5,000) related to audit services and £2,450 (2024: £4,500) related to non-audit services.

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025

8 TRUSTEE REMUNERATION AND BENEFITS

There were no trustee remuneration or other benefits for the year ended 30th June 2025 nor for the year ended 30th June 2024.

Trustee expenses reimbursed	2025	2024
Trustees	£	£
Anthony Bolton	-	-
Morris Charlton	133	50
Sherri Collins	1,407	-
Gary Haines	-	-
Richard Hughes	2,192	394
Mark Macartney	484	384
Adam Prime	202	197
Ronald Renner	126	-
Jill Stewart	571	836
David Tattersfield	519	1,012
Tom Thorpe	870	641
Jonathan Toohey	-	-
Colin Wagstaff	667	880
Gerard White	187	50
Evelyn Wilson	56	158
	<u>7,414</u>	<u>4,602</u>

Expenses reimbursed include the costs of travelling, subsistence, telephone, postage and other administrative expenses paid personally by trustees.

9 STAFF COSTS

	2025	2024
	£	£
Wages and salaries	85,696	53,632
Social security costs	8,684	-
Other pension costs	2,516	997
	<u>96,896</u>	<u>54,629</u>

The average monthly number of employees during the year was as follows:

Administration of the Associations office	3	3
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No employees received emoluments in excess of £60,000.

The Trustees are considered to be the key management personnel of the charity. The Trustees received no remuneration or other short term benefits during the period or the preceding year.

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2025

10 TANGIBLE FIXED ASSETS

	Office equipment	Website, eshop and database	Totals
	£	£	£
COST			
At 1st July 2024	1,121	12,270	13,391
Written off	1,121	12,270	13,391
at 30th June 2025	-	-	-
DEPRECIATION			
At 1st July 2024	1,102	12,270	13,372
Charge for year	19	-	19
Disposals	-1,121	-12,270	-13,391
At 30th June 2025	-	-	-
NET BOOK VALUE			
At 30th June 2025	-	-	-
At 30th June 2024	19	-	19

The trustees have taken the decision to dispose of the legacy capitalised website, eshop and database costs. For a number of years such costs have been expensed as incurred and is the policy of the association.

11 FIXED ASSET INVESTMENTS

	£
Net Book Value (market value)	
At 1st July 2024	285,894
Additions	193,039
Disposals	-92,102
Revaluations	7,749
At 30th June 2025	<u>394,580</u>

The investments are held with JM Finn (www.jmfinn.com). They have been mandated to manage a medium risk growth strategy. The balance includes small cash and accrued interest balances they hold temporarily between disposals/additions. Dividends are immediately reinvested.

12 STOCKS

	2025	2024
	£	£
Branded goods	2,486	2,987

13 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	748	200
Tax recoverable	8,250	1,240
VAT	7,258	3,541
Prepayments and accrued income	29,894	38,558
	<u>46,150</u>	<u>43,539</u>

THE WESTERN FRONT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025**

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Trade creditors	27,593	20,280
Social security and other taxes	8,329	5,268
Other creditors	39	287
Deferred income	89,656	81,098
Accrued expenses	6,250	10,638
	<u>131,868</u>	<u>117,571</u>

Deferred income represents amounts received from members for their annual subscriptions fees.

15 MOVEMENT IN FUNDS				Transfers between	
	At 1.7.24	Additions	Expended	funds	At 30.6.25
Unrestricted funds					
General Fund	623,849	-	-96,125	-17,584	510,140
Restricted funds					
Battlefield War Memorials Funds	2,084	-	-2,084	-	-
Educational fund	-	21,500	-6364	17,584	32,720
TOTAL FUNDS	<u>625,933</u>	<u>21,500</u>	<u>-104,573</u>	<u>-</u>	<u>542,860</u>

The transfer from the general fund to educational fund represents restricted donations and associated gift aid relating to the year end 30 June 2024 net of amounts expended, that had not been disclosed as restricted in the prior year accounts.

The restricted fund at 30th June 2025 is represented by current assets £32,200 (2024: £2,084). During the year ended 30 June 2025 restricted fund income was £21,500 (2024: 0) and expenditure on charitable activity was £8,448 (2024: £300).

16 EMPLOYEE BENEFIT OBLIGATIONS

The Association makes contributions to the pension scheme of its employee. The assets of the scheme are held separately from those of the Association in an independently administered fund. The pension cost charge represents contributions payable for the period.

17 RELATED PARTY TRANSACTIONS

During the period the Association provided support to Branches in the form of other costs to a value of £2,191 (2024: £1,797). The outstanding balances due to Trustees for unpaid expenses totalled £157 (2024: £60).

THE WESTERN FRONT ASSOCIATION

England & Wales - Charity number 298365

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025
FOR
THE WESTERN FRONT ASSOCIATION
("THE ASSOCIATION")

THE WESTERN FRONT ASSOCIATION

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FOR THE YEAR ENDED 30TH JUNE 2025

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THE WESTERN FRONT ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30TH JUNE 2025

TRUSTEES

Anthony Bolton Chair
Morris Charlton
Sherri Collins
Gary Haines
Richard Hughes
Mark Macartney
Adam Prime
Roland Renner
Jill Stewart
David Tattersfield
Tom Thorpe
Jonathan Toohey (appointed 30 November 2024)
Colin Wagstaff
Gerard White
Evelyn Wilson

PRINCIPAL ADDRESS

BM Box 1914
London
WC1N 3XX

**REGISTERED CHARITY
NUMBER**

298365

AUDITORS

Shaw Gibbs (Audit) Limited
Chartered Certified Accountants
Statutory Auditor
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

PRESIDENT

Professor Gary Sheffield BA MA PhD FRHistS FRSA FSAHR

VICE PRESIDENTS

The Mayor of Albert
The Burgomaster of Ypres
Professor John Bourne BA PhD FRHistS
Lt. Col (Retd) Christopher Pugsley DPhil FRHistS
Dr Roger V Lee PhD
Major-General (Rtd) Mungo Melvin CB OBE
Dr Jack Sheldon MA PhD FRGS
Col (Rtd) Patrick M Dennis OMM
Dr Spencer Jones BA (Hons), MPhil, PhD, FRHistS
Lord Astor
Lady French

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30TH JUNE 2025**

The trustees present their report with the financial statements of the Association for the year ended 30th June 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).

OBJECTIVES AND ACTIVITIES

The Association was formed in 1980 with the aim of furthering interest in the period 1914 - 1918, to perpetuate the memory, courage and comradeship of those on all sides who served their countries in France and Flanders and their own countries during The Great War. It does not seek to justify or glorify war. It is not a re-enactment society nor is it commercially motivated. It is entirely non-political and applications for membership will be welcomed from anyone with an interest in the subject.

The object of the Association is to educate the public in the history of The Great War with particular reference to The Western Front. It achieves this objective, primarily via its membership publications (Stand To! and Bulletin), website and social media, by supporting and promoting Great War related events and projects, and by branches holding monthly public meetings with a talk on a Great War related topic. The Trustees have paid due regard to guidance provided on public benefit by the Charity Commission in deciding what activities the charity should undertake.

The Association continues to keep close contact with like-minded groups and organisations.

The Executive Committee remains active and fully committed to the challenges ahead. It is constantly aware of the need to review and improve its existing members' services and publications, as well as the administrative systems and controls required to support the Association.

ACHIEVEMENT AND PERFORMANCE

Trustee meetings

During this financial year the trustees held nine meetings all of which were conducted via electronic means in order to reduce travel and accommodation costs. An informal face to face meeting was held on the eve of the AGM and Spring Conference which this year was held in London on 5 April. The Association was the guest of TLT LLP who provided the room pro-bono. The conference was attended by 90 members, 50 of whom stayed for the AGM.

Annual commemoration

The annual commemoration on 11 November was held as usual, the Secretary of State for Defence, the Rt Hon. John Healey and our Co-Patron Sir Hew Strachan laid wreaths alongside the President and Chair. Following the ceremony a number of WFA Hero Awards were made to long serving volunteers without whom the ceremony could not take place. The proceedings were once again 'live streamed,' possibly for the last time, given the Association's reduced income from Ancestry. The Service of Remembrance at the Guards' Chapel was again well supported, Lady French gave the address. The Association continues to welcome a diverse range of participants on 11 November. The Whitehall commemoration received wide press coverage with both Sky News and BBC output based on our live stream. BBC Radio, News 24 and GB News offered good coverage and several interviews were screened.

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30TH JUNE 2025**

Schools

Students from seven schools which had participated in the Associations competitions, joined members in Whitehall. Their attendance was helped by the generous donations by a member over recent years, specifically supporting our work with schools. This fund has enabled us also to support a battlefield tour by a school catering for children with special needs and help a choir of children from military families to travel to Ypres to perform. This year's competition for 12–14-year-olds focused on 'Front Page News' and attracted 246 entries some of which came from the 13 schools which participated for the first time. The Malcolm Doolin Award also attracted entries from a wide geographical area and were considered by the panel of trustees to be of an exceptional merit. Five second prizes were awarded as well as the first prize which went to Kenilworth School. Submissions for the Malcolm Doolin competition are supported by local members of the Association and the Executive Committee encourage local branch support for participating schools in your area.

Universities

Twelve applications for PhD research grants were received this year from UK, Europe and North America. The standard of submission was considered to be high. Two first prize grants of £2500 were awarded to researchers at Kent University and Pembroke, Oxford. Two runners up grants of £500 were awarded to students at Manchester and Temple, Philadelphia. MA grant applications were limited and only two grants were made. One to a Birmingham student and one to a student at Ottawa University.

Europe

The Association has been well represented in Europe again this year. Representatives have attended fourteen commemorative events. We now receive invitations to some key civic ceremonies both on the Somme in July and Ypres in November. Members who are visiting Europe are encouraged to represent the Association at the European Events scheduled on the website. This year the renovate WFA memorial at Riqueval Bridge was unveiled in collaboration with the Office de Tourisme du Pays du Vermandois. Two further Association memorials at Ors River Bridge and Passchendaele Town Hall were also refurbished. Grants were made towards the renovation of two private memorials at Bazentin on the Somme which were damaged by vehicle impact. This grant was made from the remains of a dedicated donation for memorials and not from general funds of the Association. Trustees did however approve an exceptional grant towards the replacement and preservation of the Ginchy Cross in Dublin, an important point of remembrance for both of Ireland's communities.

Members in the ROI attended the Remembrance Service organised by the RBL Ireland at the War Memorial Gardens in Dublin. Members also attended Ireland's National Day of Commemoration in Dublin and Cork, and the Association was represented at Bastille Day ceremony organised by the French Ambassador honouring Irish men and women who died in both World Wars. Our Trustee for the Island of Ireland spoke at the ceremony marking the centenary of the unveiling of the Great War Memorial in Cork and has worked with University College Cork and the education officer of Cork Public Museum on new ways to teach Great War history to students. Our Ireland Trustee also helped in getting the loan of the painting 'The Last Absolution of the Munsters at Rue du Bois' by Fortunio Matania for display at Cork Public Museum as part of a new exhibition which generated interest and provided good publicity for the Association.

Member resources

The trustees, assisted by many volunteers, have continued to generate significant new resources for members. 41 episodes of the popular 'I Was There' series were uploaded to YouTube. In addition to these personal reminiscences, 22 new talks were released. Andrea Hetherington's 'Scamps in Khaki' being the most watched. This activity has resulted in a 14% increase in subscribers to our channel.

During the autumn and winter sixteen webinars were shown, the most popular proved to be David Stevenson's talk on the 'Ludendorff Offensives.'

TrenchMapper reached the 10,000th map being geotagged with a significant increase in the number of points of interest being tagged, TrenchMapper now includes Gallipoli and German maps making this resource the world's largest single repository of trench maps.

26 new podcasts have been added during the year and 35 new articles were published on the website, adding to the already extensive collection. 87 'Latest News' items were placed on the website during the year. The *Remembered on This Day* has been overhauled this year.

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30TH JUNE 2025**

The Order of Battle resource which was made available to the Association by retired USN commander and historian George Nafzinger and which had previously been hosted on the US Army website has been added. All past issues of have now been added to the searchable magazine archive. Trustees continue to post frequently to our 43,000 facebook followers.

Website

Members should be aware that a major update of the website is currently underway with an expected launch date in late 2025. Funding for this important upgrade was drawn from reserves, it will make the website more secure and make using it an easier and more intuitive process. Our Chief Operating Officer (COO) supported by our Development trustee, has devoted considerable time to working with the web developers to make the change a success.

Branches

Trustees encourage Branches to make more use of the website to advertise their forthcoming programme of events, even if they operate their own website. With some branches experiencing post Covid reduced attendances at meetings every opportunity to advertise, free of charge can't hinder and may improve attendance. The Branch Co-ordinator has hosted a number of virtual meetings with Branch Chairmen (Chairs) ahead of the much-delayed Branch Chair's Conference scheduled for October 2025. The Chair of the Executive Committee has this year been invited to visit five branches and deliver talks.

Journals

The COO has worked with trustees to appoint a new editor for *Bulletin*, as our current editor has announced he is standing down after an impressive nineteen years in post. Two editions of *Bulletin* and four *Stand To!* have been published this year including a *War at Sea* 'special.' Seven issues of the digital newsletter Trench Lines were published. Trench Lines now has 10,000 subscribers and both the 'open rate' and 'click rate' are above industry average.

Pension records

The on-going cost of storing the original Pension Records cards has significantly increased this year and an alternative storage provider has been identified with the help of one of our trustees. The COO has, after much frustration and delay been able to negotiate the cost of recovery of our Pension Cards which apparently have been dispersed to several locations without our knowledge. It is expected that the transfer will take place in the autumn of 2025. Members should be aware that with the reduction in income from Ancestry, the cost of storage will be an increasing proportion of the related income.

Trustee matters

After several years operating without an Hon. Treasurer this year's Report and Accounts is being managed and presented by Jon Toohey who has volunteered to join the Executive Committee. Jon has already been of great assistance and in addition to working with our COO to develop a five-year rolling Budget has proposed a number of changes to both simplify the accounts presented to members and save money in the way these are produced and audited bringing them closer to Charity Commission guidance for a charity of our size.

In the USA our Trustee has been building relations with WW1 groups and organizations notably with the World War 1 Museum and Memorial in Kansas City, facilitating recognition of the Association as an international source of knowledge of the Great War.

Our Branded Goods Trustee has attended local and national events offering WFA branded goods in addition to the eshop on the website. New additions have been added while poorly performing goods removed. The WFA Calendar continues to be a success with almost 100% of copies being sold.

Membership numbers

Membership (5771) has fallen over the last twelve months by approximately 5% as members leaving exceed new members joining.

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30TH JUNE 2025**

FINANCIAL REVIEW

Results and financial position

For the first time in many years the Association has made a loss as income decreased by 5% (mainly caused by less Ancestry royalties) and costs have risen by (mainly caused by salaries and website expenses). That, in itself, is not as a problem as substantial reserves have built up over the years that need spending. The challenge for the trustees is to ensure reserves are spent on activities that will generate benefits for many years to come such as the investments being made in the website.

The performance of our investment portfolio is very disappointing. Despite buoyant equity markets, the £400.000 that was invested in tranches since 2021 is now worth £394.500. The trustees will be reviewing this disappointing performance with the investment manager.

Reserves policy

It is the policy of the Association that unrestricted funds which have not been designated for a specific use, should be maintained at a level adequate to pay ongoing expenses for six months. Reserves are currently well in excess of this due to unexpected income received from the Pension Record card digitisation. The trustees expect to use these additional reserves to provide members, and the interested public, with additional benefits.

Going concern

The trustees have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS

The Association continues to promote Great War related events and projects in order to educate and widen public knowledge.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association was inaugurated on 11 November 1980 and is controlled by its Constitution. Its legal form is an unincorporated charity registered with the Charity Commission.

Recruitment and appointment of new trustees

The trustees who served during the year are shown on the Reference and Administrative Information page. Trustees are appointed annually at the Annual General Meeting. Any new trustee will be a member of the Association and will therefore already be familiar with the activities of the Association. On appointment as a trustee, each is provided with a copy of the Charity Commission's literature on the role and responsibilities of a charity trustee.

Organisational structure

The trustees determine the general management policies of the Association and have held one physical and a number of virtual meetings since their last report. There have been no major changes in the policies adopted to achieve the objectives, since the last report.

The trustees form an Executive Committee which conducts the management of the Association. The trustees also appoint non-trustee committee officers to render assistance and undertake specific management roles. Non-trustee committee officers are invited to attend and address meetings of the Executive Committee but have no vote in Committee.

Branches

Members of the Association have formed branches to organise meetings with guest speakers, to exchange information and for social purposes. The Association has no direct control but does exercise a general oversight over branches. To pay for their meetings and other expenses, branches may derive income from members' and visitors' donations. There are no material transactions between the Association and its branches. Branches do not

raise money for the Association and generally do not receive grants from the Association. There are over 40 branches in the UK and several branches overseas. All branch officers must be paid up members of the Association. Contact may be made with any branch via the list of branch chairmen which appears in The Bulletin.

Risk management

The trustees have assessed the major risks to which the Association is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 25th October 2025 and signed on its behalf by:

Anthony Bolton – Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE WESTERN FRONT ASSOCIATION

Opinion

We have audited the financial statements of The Western Front Association (the 'charity') for the year ended 30th June 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30th June 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or

- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to the charity via discussions with the trustees and our previous knowledge of the charity. This identified that the most significant laws and regulations relate to the form and content of the financial statements such as the Charities Act 2011, the Charities SORP (FRS 102) and Financial Reporting Standard 102. The charity complies with these laws and regulations by using appropriately qualified professionals to prepare the financial statements.

As part of our planning process we assessed susceptibility of the charity's financial statements to material misstatements, including how fraud might occur by making an assessment of the key risks. The key risks identified are revenue recognition and management override. The trustees' confirmed no actual, suspected or alleged cases of fraud.

Based on this assessment we designed our audit procedures to address these key risk areas with an emphasis on testing the incoming resources and those areas susceptible to management override including testing manual journals and making enquiries of management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE WESTERN FRONT ASSOCIATION**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Shaw Gibbs (Audit) Limited
Chartered Certified Accountants
Statutory Auditor
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date: 17 November 2025

THE WESTERN FRONT ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2025

		Unrestricted	Restricted	2025	2024
	Notes	funds	funds	Total	Total
		£	£	funds	funds
				£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,531	17,200	22,731	15,520
Membership subscriptions		185,523	-	185,523	181,240
Gift Aid		33,839	4,300	38,139	42,284
Other trading activities	2	126,209	-	126,209	157,864
Investment income	3	12,629	-	12,629	7,105
Total		363,731	21,500	385,231	404,013
EXPENDITURE ON					
Raising funds	4	6,353	-	6,353	7,292
Charitable activity direct costs	5	210,131	8,448	218,579	222,258
Charitable activity support costs management	6	205,919	-	205,919	139,747
Charitable activity support costs governance	7	35,851	-	35,851	36,594
Total		458,254	8,448	466,702	405,891
Net gains/(losses) on investments	11	-1,602	-	-1,602	14,642
NET INCOME/(EXPENDITURE)		-96,125	13,052	-83,073	12,764
Transfers between funds		-17,584	17,584	-	-
Net movement in funds		-113,709	30,636	-83,073	12,764
RECONCILIATION OF FUNDS					
Total funds brought forward		623,849	2,084	625,933	613,169
TOTAL FUNDS CARRIED FORWARD		510,140	32,720	542,860	625,933

WESTERN FRONT ASSOCIATION

BALANCE SHEET
30TH JUNE 2025

		2025	2024
	Notes	£	£
FIXED ASSETS			
Tangible assets	10	-	19
Investments	11	394,580	285,894
		<u>394,580</u>	<u>285,913</u>
CURRENT ASSETS			
Stocks	12	2,486	2,987
Debtors	13	46,150	43,539
Cash at bank and in hand		231,511	411,065
		<u>280,147</u>	<u>457,591</u>
CREDITORS			
Amounts falling due within one year	14	131,868	117,571
NET CURRENT ASSETS			
		148,280	340,020
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>542,860</u>	<u>625,933</u>
FUNDS			
Unrestricted funds	15	510,140	623,849
Restricted funds		32,720	2,084
TOTAL FUNDS			
		<u>542,860</u>	<u>625,933</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 October 2025 and were signed on its behalf by:

Anthony Bolton - Trustee

THE

WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Western Front Association constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised once the Association has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Subscriptions are renewed annually in advance throughout the year. Subscription income is allocated on a pro-rata basis based on amounts received and amounts relating to the following financial year are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the Association is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Association that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Association has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Association, or the Association is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Association has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Association of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general time of volunteers is not recognised.

Ancestry royalties are recognised in the period that they relate to, any income not received at the end of the financial year is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the Association and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

1. ACCOUNTING POLICIES - continued

Expenditure

Charitable activities and Governance costs are costs incurred on the Association's educational operations, including support costs and costs relating to the governance of the Association apportioned to charitable activities.

All resources expended are net of recoverable VAT.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives. For office equipment this is 33 1/3% per annum on cost.

Cost to develop the website are expensed as incurred. Since at least 2018 no website costs have been capitalised, and the trustees have agreed that expensing the costs is more appropriate and prudent than capitalising.

All assets costing more than £1,000 are capitalised whilst expenditure under £1,000 is written-off at the time of purchase.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any discounts.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Association and which have not been designated or restricted for any other purpose.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Association for particular purposes. A restricted Educational fund has been established to further the education of younger members of the public in the The Great War.

Interest

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Association; this is normally upon notification of the interest paid or payable by the Bank.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025

the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

All quoted investments are stated at market value. The SOFA includes realised gains and losses from investments that have been sold and unrealised gains and losses arising from the revaluation of investments that are still held.

THE WESTERN FRONT ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025****2 OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Ancestry Royalties	111,057	143,660
Conference income	2,780	3,301
Stand To! and Bulletin advertising	3,493	1,474
Calendar sales	7,013	8,171
Branded goods and other	1,866	1,258
	<u>126,209</u>	<u>157,864</u>

3 INVESTMENT INCOME

	2025	2024
	£	£
Investment income	9,629	5,728
Deposit account interest	3,000	1,377
	<u>12,629</u>	<u>7,105</u>

4 COST OF OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Calendar expenses	4,760	5,668
Branded goods and other	1,593	1,624
	<u>6,353</u>	<u>7,292</u>

5 DIRECT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Cost of production - Stand To!	72,056	-	72,056	78,259
Cost of production - Bulletin	30,499	-	30,499	37,640
Book Review Editor	2,139	-	2,139	1,501
Promotional events	468	-	468	518
November 11th expenses	41,062	-	41,062	39,286
Education	594	6,364	6,958	-
Branch support	2,191	-	2,191	3,407
University support	17,503	-	17,503	26,257
Pension Record cards storage	23,548	-	23,548	7,148
Wreaths, donations and other costs	3,292	-	3,292	3,681
Other projects	7,884	-	7,884	5,272
Conferences and webinars	5,119	-	5,119	19,289
Memorials	2,528	2,084	4,612	-
European commemorations	1,248	-	1,248	-
	<u>210,131</u>	<u>8,448</u>	<u>218,579</u>	<u>222,258</u>

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025

6 SUPPORT COSTS MANAGEMENT	2025	2024
	£	£
Wages and salaries	85,696	53,632
Social security costs	8,684	-
Pensions	2,516	997
Office expenses	18,251	19,128
Insurance	3,227	2,533
Advertising, promotion, communications and public relations	13,924	14,041
Sundries	3,784	6,299
Travelling and subsistence	650	3,193
Digital and website costs	61,639	32,343
Bank and credit card charges	4,148	4,140
Subscriptions	582	787
Rental of storage space	-	486
Investment manager fees	2,798	1,710
New membership cards	-	440
Depreciation of tangible assets	19	18
	<u>205,919</u>	<u>139,747</u>
7 SUPPORT COSTS GOVERNANCE	2025	2024
	£	£
Auditors' remuneration	5,750	6,350
Accountancy fees	13,096	13,307
AGM expenses	16,505	16,608
Legal and professional fees	500	329
	<u>35,851</u>	<u>36,594</u>

Remuneration paid to the auditors for the year ended 30th June 2025 was £9,200 (2024: £9,500), of which £6,750 (2024: £5,000) related to audit services and £2,450 (2024: £4,500) related to non-audit services.

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025

8 TRUSTEE REMUNERATION AND BENEFITS

There were no trustee remuneration or other benefits for the year ended 30th June 2025 nor for the year ended 30th June 2024.

Trustee expenses reimbursed	2025	2024
Trustees	£	£
Anthony Bolton	-	-
Morris Charlton	133	50
Sherri Collins	1,407	-
Gary Haines	-	-
Richard Hughes	2,192	394
Mark Macartney	484	384
Adam Prime	202	197
Ronald Renner	126	-
Jill Stewart	571	836
David Tattersfield	519	1,012
Tom Thorpe	870	641
Jonathan Toohey	-	-
Colin Wagstaff	667	880
Gerard White	187	50
Evelyn Wilson	56	158
	<u>7,414</u>	<u>4,602</u>

Expenses reimbursed include the costs of travelling, subsistence, telephone, postage and other administrative expenses paid personally by trustees.

9 STAFF COSTS

	2025	2024
	£	£
Wages and salaries	85,696	53,632
Social security costs	8,684	-
Other pension costs	2,516	997
	<u>96,896</u>	<u>54,629</u>

The average monthly number of employees during the year was as follows:

Administration of the Associations office	3	3
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No employees received emoluments in excess of £60,000.

The Trustees are considered to be the key management personnel of the charity. The Trustees received no remuneration or other short term benefits during the period or the preceding year.

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2025

10 TANGIBLE FIXED ASSETS

	Office equipment	Website, eshop and database	Totals
	£	£	£
COST			
At 1st July 2024	1,121	12,270	13,391
Written off	1,121	12,270	13,391
at 30th June 2025	-	-	-
DEPRECIATION			
At 1st July 2024	1,102	12,270	13,372
Charge for year	19	-	19
Disposals	-1,121	-12,270	-13,391
At 30th June 2025	-	-	-
NET BOOK VALUE			
At 30th June 2025	-	-	-
At 30th June 2024	19	-	19

The trustees have taken the decision to dispose of the legacy capitalised website, eshop and database costs. For a number of years such costs have been expensed as incurred and is the policy of the association.

11 FIXED ASSET INVESTMENTS

	£
Net Book Value (market value)	
At 1st July 2024	285,894
Additions	193,039
Disposals	-92,102
Revaluations	7,749
At 30th June 2025	<u>394,580</u>

The investments are held with JM Finn (www.jmfinn.com). They have been mandated to manage a medium risk growth strategy. The balance includes small cash and accrued interest balances they hold temporarily between disposals/additions. Dividends are immediately reinvested.

12 STOCKS

	2025	2024
	£	£
Branded goods	2,486	2,987

13 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	748	200
Tax recoverable	8,250	1,240
VAT	7,258	3,541
Prepayments and accrued income	29,894	38,558
	<u>46,150</u>	<u>43,539</u>

THE WESTERN FRONT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025**

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Trade creditors	27,593	20,280
Social security and other taxes	8,329	5,268
Other creditors	39	287
Deferred income	89,656	81,098
Accrued expenses	6,250	10,638
	<u>131,868</u>	<u>117,571</u>

Deferred income represents amounts received from members for their annual subscriptions fees.

15 MOVEMENT IN FUNDS

	At 1.7.24	Additions	Expended	Transfers between funds	At 30.6.25
Unrestricted funds					
General Fund	623,849	-	-96,125	-17,584	510,140
Restricted funds					
Battlefield War Memorials Funds	2,084	-	-2,084	-	-
Educational fund	-	21,500	-6364	17,584	32,720
TOTAL FUNDS	<u>625,933</u>	<u>21,500</u>	<u>-104,573</u>	<u>-</u>	<u>542,860</u>

The transfer from the general fund to educational fund represents restricted donations and associated gift aid relating to the year end 30 June 2024 net of amounts expended, that had not been disclosed as restricted in the prior year accounts.

The restricted fund at 30th June 2025 is represented by current assets £32,200 (2024: £2,084). During the year ended 30 June 2025 restricted fund income was £21,500 (2024: 0) and expenditure on charitable activity was £8,448 (2024: £300).

16 EMPLOYEE BENEFIT OBLIGATIONS

The Association makes contributions to the pension scheme of its employee. The assets of the scheme are held separately from those of the Association in an independently administered fund. The pension cost charge represents contributions payable for the period.

17 RELATED PARTY TRANSACTIONS

During the period the Association provided support to Branches in the form of other costs to a value of £2,191 (2024: £1,797). The outstanding balances due to Trustees for unpaid expenses totalled £157 (2024: £60).

THE WESTERN FRONT ASSOCIATION

England & Wales - Charity number 298365

Accounts



THE WESTERN FRONT ASSOCIATION

CHAIRMAN'S REPORT FOR THE YEAR ENDED 30TH JUNE 2023

Tony Bolton

One of the serious drawbacks of writing my Report to members is that the publication date, around February 2024 is more than seven months later than the year to which it relates. As you know the Financial Year for the WFA ends on 30 June 2023.

The year opened on 1 July with an invitation to address an invited audience at the Hungarian Cultural Centre to mark the launch of Attila Szalay-Berzeviczy's first volume of his book recording First World War centenary events around the world. The WFA received a donation for all books sold in the UK, Canada Ireland and Australasia. The return was modest given the retail price which reflected the lavish coffee table format.

During the year the Executive Committee (EC) has continued to hold regular monthly meetings but these were supplemented by two face-to-face meetings in October 2022 and March 2023, the later meeting was specifically held to consider the future of the WFA in a post-Covid world. The principal result was that the EC reluctantly decided that with the increasing administrative burden for trustees, together with the changing world in which we operate it was necessary to consider bringing into the Association professional assistance. The loss of our Honorary Treasurer who resigned at the AGM to take up a new role as President of the Institution of Chartered Accountants, does nothing to make the situation any easier.

The Annual General Meeting (for the year 2021-2022) was held in April at the National Army Museum and was preceded as normal by the Spring Conference. The Presidents Conference in May, held for the final time at the Birmingham's Tally Ho Centre, saw smaller attendance than was the case pre-Covid. It did not detract from the quality and range of speakers talking about expectations of 1913. The EC are currently unsure if this downturn in attendance is a permanent feature.

The year has seen more benefits for members in the form of TrenchMapper and the enhancement of the website. Grants have been made to both MA and PhD students and the important work with schools has increased with more schools participating in the annual awards. Regular additions are made to our podcasts and we can report another buoyant year for our social media outputs. Our European team continue

to do important liaison work with institutions and reporting regularly on the condition of memorials for which the WFA has a responsibility.

Financially the year has seen steady growth in financial reserves largely due to the royalty income from Pension Records Cards and several significant bequests. This strong performance has enabled trustees to use the surplus to avoid any increase in membership subscriptions. Subscriptions are now 20% lower than would otherwise be the case. The trustees are still unable to predict with any certainty the longer-term flow of these non-subscription incomes which makes them exercise caution when considering financial commitments.

In October the EC received and published the External Report on the issues of misuse of social media at one of our branches. It was hoped that the actions taken in withdrawing membership of an individual and appropriate written warnings to others would draw an end to this long running and distressing saga. Unfortunately, a member saw fit to go to the press and in December The Times ran a largely inaccurate piece which resulted in a published apology in the newspaper in February. The EC considers the matter to be closed.

Guests at the November 11 commemoration at the Cenotaph included Nigel Evans Deputy Speaker of the House of Commons, Lady French and Lord Astor. Both Lady French and Lord Astor agreed to become Hon, Vice-Presidents and were approved at the AGM.

Sadly, amongst the members who have passed away was Rob Thompson who lost his battle in April. A joint commemorative conference was arranged for later in the year.

On a final point I wish to thank all trustees and volunteers who keep this Association in being and warmly welcome four new trustees who came forward in response to our call for assistance. A new role has been introduced with Diversity and Inclusion; a new Branch Co-ordinator has taken over whilst the others are assisting without portfolio.

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2023

The trustees present their report with the financial statements of the charity for the year ended 30th June 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

Policies and objectives

The Association was formed in 1980 with the aim of furthering interest in the period 1914 - 1918, to perpetuate the memory, courage and comradeship of those on all sides who served their countries in France and Flanders and their own countries during The Great War. It does not seek to justify or glorify war. It is not a re-enactment society nor is it commercially motivated. It is entirely non-political and applications for membership will be welcomed from anyone with an interest in the subject.

The object of the Association is to educate the public in the history of The Great War with particular reference to The

Western Front. It achieves this objective, primarily via its membership publications (Stand To! and Bulletin), website and social media, by supporting and promoting Great War related events and projects, and by branches holding monthly public meetings with a talk on a Great War related topic. The Trustees have paid due regard to guidance provided on public benefit by the Charity Commission in deciding what activities the charity should undertake.

The Association continues to keep close contact with like-minded groups and organisations.

The Executive Committee remains active and fully committed to the challenges ahead. It is constantly aware of the need to review and improve its existing members' services and publications, as well as the administrative systems and controls required to support the Association.

Public benefit

The main activities undertaken to further the charity's purposes for the public benefit are the production of four editions

of Stand To! and two editions of Bulletin during the year.

ACHIEVEMENT AND PERFORMANCE

The Annual General Meeting was held this year at the National Army Museum in London. It was attended by over one hundred members who were advised that four new trustees had joined the Executive Committee (EC) including the first occupant of the newly created post of Diversity and Inclusion Trustee. Other new trustees included a new Branch Co-ordinator and two trustees without portfolio, one of whom resides in the USA. Unfortunately, the AGM was also the final duty for our Hon. Treasurer who resigned due to other commitments. As this report is written the post remains vacant.

The Spring Conference preceded the AGM and saw three quality talks delivered to an appreciative audience. The 12th President's Conference was held in May at the Birmingham Tally Ho Centre on the theme of '1913 Expectations meet the realities of war'. A range of international speakers provided insights into the preparations of most of the belligerents.

In September the first Branch Chairs' Conference since Covid attracted representatives from thirty-seven branches. There were two further virtual meetings by zoom to keep branches aware of developments and to encourage feedback from branches to the EC. Keenly discussed was the branches experience post covid and the support the EC could provide, including re-start grants. Sadly, a small number of branches have ceased to operate however others have risen again with new committees. A more detailed Branch Health Check was introduced reflecting the need for the EC to collate more information about branch social media

involvement.

Considerable time had to be spent by the Legal Trustee and others commissioning an independent review because of a long running dispute about the inappropriate behaviour of a small number of members on social media. This was further compounded by having to successfully obtain a printed apology from a national newspaper for criticisms of the Association that were manifestly wrong. The whole situation would never have occurred had the Association's social media policy been followed.

The Association's work with young people has attracted considerable interest this year. Over 300 entries were received from secondary school students for the annual competition. The year also saw the award of the first prizes in the Malcolm Doolin Award. As a result of the quality of entries, two first prizes and two runners up prizes were awarded in the primary schools' category in addition to the prize for secondary schools. The database for schools which work with the Association on these projects has grown to 59 secondary and 19 primary schools including several in the Republic of Ireland. Schools participating in WFA projects are invited to attend the annual 11 November commemorations at the Cenotaph, some traveling considerable distances. Few members could doubt the impact this experience has on young people given their reflections published in Bulletin. The WFA has also received its first submission following the introduction of our Quality Mark for the teaching and learning about the First World War.

Liaison work with universities continues. PhD and Masters

THE WESTERN FRONT ASSOCIATION REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2023

students studying the First World War were again invited to apply for competitive grants. Winners of the £2000 PhD grant were from the LSE and Memorial University of Newfoundland whilst runners up were from Wilfrid Laurier University, Somerville College, Oxford and New Brunswick. Masters awards went to two students from Birmingham University and one from Sorbonne Paris. It is interesting to note that one of our speakers at the Presidents Conference had been a former WFA grant recipient. The work of our Netherlands based European Field Officer in supporting the work of our home-based European officer has greatly assisted our work. Representation of the WFA at events in Europe has increased, as has our regular links with continental based Vice-Presidents, museums and like-minded organisations including both the Dutch and Belgian WFAs and the French Association Nationale 1914-1918. Early liaison has begun on a combined touring programme of French and British sectors of the Somme for 2025. A WFA European Diary of Events is in the process of being formulated and it is hoped that the WFA will be represented at more European events in the future. The WFA was also invited to participate officially in the annual remembrance ceremony at the Menin Gate in Ypres on 11th November, laying a wreath alongside the Prime Minister of Belgium, Director General of the CWGC and official ambassadors from around the world. This will be a recurring future event for us to attend now. The three WFA official memorials (Passchendaele, Ors and Riqueval) have all been surveyed and a programme of maintenance work agreed to keep them in good order. The team also monitor private memorials which we are aware of. A small grant was provided to help complete the final restoration work on the Meakin memorial at Lesboeuufs.

Members of the Irish Branches attended the 9 July RBL First World War commemoration at Ireland's Memorial Gardens in Dublin followed the next day by Ireland's National Day Commemoration. Later that month on Bastille Day at Glasnevin Cemetery, members attended a commemoration organised by the French Ambassador, to remember Ireland's war dead from both world wars. Irish branches were also represented at the Cenotaph in Whitehall on 11 November. The Cork Branch have been active in encouraging Irish schools to become involved in WFA Education Awards. Cork and Dublin branches have now resumed physical meetings whilst Antrim and Down continue their webinars in partnership with the PRO of Northern Ireland.

For the first time on 11 November, we were able to transmit live coverage of the events in Whitehall and the Guards Chapel to members via Facebook and YouTube. Over 28,000 YouTube views were recorded. This is a significant investment for the WFA and is possible only because of the royalty income from the Pension Record Cards. The live streaming contributed to the general increase in interest by the media. Interviews were given to BBC Breakfast, ITV and subsequently GB News when the interest shown by Chinese news CGTN in the contribution of the Chinese Labour Corps at the event was discussed. The Chinese news has an estimated audience of 150 million viewers. Our Media efforts secured a total of ten pieces

of coverage across local and national broadcast platforms and print media. Our 'Mentioned in Dispatches' podcasts have developed with 48 new episodes covering a wide array of topics, providing valuable insights into events and personalities. There have been several notable episodes ranging from 'birds' to 'Jewish relief work,' Irish nationalist 'Cathal Burgha' and Anthony Seldon's 'Western Front Way.' Anthony Seldon read the poem and a lesson at our 11 November commemorations. Almost 140,000 podcast downloads took place over the year.

The WFA website receives at least 2000 visitors per day with a significant rise around 11 November during the live streaming 4000 viewers were following content and visiting the website. The most popular area of the website was Pension Records followed by National and Branch Events. It has been noted previously that access to the website is now more commonly achieved via a search engine directly to the relevant article, event or book review. An average website visit is 4 minutes and most are via a smartphone. We continue to attract an increasingly international audience with USA (30%) UK (41%) followed by Australia and Canada. More than 75% of website visitors are under 45 years of age. All social media platforms have shown growth, Facebook has over 45,000 followers. The YouTube channel has 16,000 subscribers and a back catalogue of 264 videos. There are now 10,000 subscribers to our eNewsletter Trench Lines and a healthy 58% opened.

Members continue to benefit from an expanding array of benefits. The fourth edition of Stand To! each year has developed into a Special expanded edition while much new material continues to be available in the members area of the website. TrenchMapper the WFA project to link digitized trench maps to modern maps to facilitate finding the actual location of trenches on the ground completed its phase 1. Over 7000 First World War maps are now geotagged. Members can download up to two maps free every month. The longest running volunteer project in WFA history was completed in April 2023. Two years work by 150 volunteers have reviewed 5 million images of Soldiers Survived Pension Cards, hometowns, aliases and name errors have all been checked. 300 new stereoscope images have been added making 4100 available. The year saw the start of the 'I was there' project, the aim is to record narrations of personal experiences using appropriate voices. An appeal to members saw over 30 volunteer voices answer the call. It is hoped more than 400 episodes will be made together with narrations setting the context. The most exciting and indeed expensive new project is underway, to introduce a search engine for the digitized collections of magazines on the website. When it is launched it will enable any term or title to be searched, you will then be able to find how many and where our magazines mention for example Lee Enfield.

We continue to offer members WFA branded goods. Advertisements are carried in WFA publications, website and eNewsletter. In addition to on line shopping we try to make goods available for sale at local and national events. A particular on-going success is the WFA Calendar. The income from calendars sold by branches are shared evenly with the branch. The 2023 Calendar completely sold out.

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2023

Membership

There was a net decrease of 1.77% (2022: net increase of 1.11%) in membership during the year. Membership Numbers by Region as at 30 June were as follows:

	2023	2022
United Kingdom	5,494	5,636
Europe	264	254
Rest of World	441	421
Total	6,199	6,311

FINANCIAL REVIEW

Financial position

At 30th June 2023 the Association had funds of £613,169 of which £2,182 were restricted in nature.

Reserves policy

It is the policy of the Association that unrestricted funds which have not been designated for a specific use should be maintained at a level adequate to produce the next two editions of each of Stand To! and Bulletin and to be able to pay ongoing administrative expenses for six months. The trustees estimate that an amount of £200,000 would be sufficient for this purpose. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Association's current activities while consideration is given to ways in which additional funds may be raised.

The extent of the additional income received from the Pension Record card digitization was and remains unforeseeable by the trustees. The unexpected benefit has allowed for a substantial addition to normal reserves however the temporary increase in reserves has enabled the Association to weather the effects of the Covid pandemic. The trustees expect to use the additional short-term increase in reserves to provide members, and the interested public with additional benefits during the uncertain future progress of the current exigencies.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

FUTURE PLANS

The Association continues to promote Great War related events and projects in order to educate and widen public knowledge.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

The Western Front Association was inaugurated on 11 November 1980 and is regulated by its Constitution.

Recruitment and appointment of new trustees

The Trustees who served during the year are shown on the Reference and Administrative Information page. Trustees are appointed annually at the Annual General Meeting. Any new trustee will be a member of the Association and will therefore already be familiar with the activities of the charity. On appointment as a trustee, each is provided with a copy of the Charity Commission's literature on the role and responsibilities of a charity's trustee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustees determine the general management policies of the Association and have held two physical and a number of virtual meetings since their last report (February 2022). There have been no major changes in the policies adopted to achieve the objectives, since the last report.

The Trustees form an Executive Committee which conducts the management of the Association. The Trustees also appoint non-trustee committee officers to render assistance and undertake specific management roles. Non-trustee committee officers are invited to attend and address meetings of the Executive Committee but have no vote in Committee.

Branches

Members of the Association have formed branches to organise meetings with guest speakers, to exchange information and for social purposes. The Association has no direct control but does exercise a general oversight over branches. To pay for their meetings and other expenses, branches may derive income from members' and visitors' donations. There are no material transactions between the Association and its branches. Branches do not raise money for the Association and apart from small grants for set-up costs, contributions to Zoom conference costs, small Covid-19 restart grants and to facilitate branch meetings via videoconferencing they do not receive grants from the Association. There are 54 branches in the UK and several branches overseas. All branch officers must be paid up members of the Association. Contact may be made with any branch via the list of branch chairmen which appears in The Bulletin.

Risk management

The Trustees have assessed the major risks to which the Association is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires

THE WESTERN FRONT ASSOCIATION REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2023

the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will

continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 6th January 2024 and signed on its behalf by:

Anthony Bolton - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE WESTERN FRONT ASSOCIATION

Opinion

We have audited the financial statements of The Western Front Association (the 'charity') for the year ended 30th June 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30th June 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that

the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2023

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to the charity via discussions with the trustees and our previous knowledge of the charity. This identified that the most significant laws and regulations relate to the form and content of the financial statements such as

the Charities Act 2011, the Charities SORP (FRS 102) and Financial Reporting Standard 102. The charity complies with these laws and regulations by using appropriately qualified professionals to prepare the financial statements.

As part of our planning process we assessed susceptibility of the charity's financial statements to material misstatements, including how fraud might occur by making an assessment of the key risks. The keys risks identified are revenue recognition and management override. The trustees' confirmed no actual, suspected or alleged cases of fraud.

Based on this assessment we designed our audit procedures to address these key risk areas with an emphasis on testing the incoming resources and those areas susceptible to management override including testing manual journals and making enquiries of management.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Martin and Company Audit Limited
Chartered Accountants
and Statutory Auditors
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date: 12th January 2024

THE WESTERN FRONT ASSOCIATION**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2023**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	74,144	-	-	74,144	36,875
Charitable activities	5					
Charitable activity		182,993	-	-	182,993	184,709
Other trading activities	3	219,652	-	-	219,652	269,208
Investment income	4	3,794	-	-	3,794	1,595
Total		480,583	-	-	480,583	492,387
EXPENDITURE ON						
Raising funds	6	5,519	-	-	5,519	9,020
Charitable activities	7					
Charitable activity		413,128	-	-	413,128	325,166
Total		418,647	-	-	418,647	334,186
Net gains/(losses) on investments		(8,037)	-	-	(8,037)	(23,821)
NET INCOME		53,899	-	-	53,899	134,380
RECONCILIATION OF FUNDS						
Total funds brought forward		557,088	2,182	-	559,270	424,890
TOTAL FUNDS CARRIED FORWARD		610,987	2,182	-	613,169	559,270

The notes form part of these financial statements

THE WESTERN FRONT ASSOCIATION

BALANCE SHEET
30TH JUNE 2023

		2023	2022
		£	£
FIXED ASSETS	Notes		
Tangible assets	13	37	-
Investments	14	<u>168,428</u>	<u>151,806</u>
		168,465	151,806
CURRENT ASSETS			
Stocks	15	5,061	2,366
Debtors	16	74,096	145,439
Cash at bank and in hand		<u>479,540</u>	<u>356,263</u>
		558,697	504,068
CREDITORS			
Amounts falling due within one year	17	<u>(113,993)</u>	<u>(96,604)</u>
NET CURRENT ASSETS		<u>444,704</u>	<u>407,464</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>613,169</u>	<u>559,270</u>
NET ASSETS		<u>613,169</u>	<u>559,270</u>
FUNDS	19		
Unrestricted funds		610,987	557,088
Restricted funds		<u>2,182</u>	<u>2,182</u>
TOTAL FUNDS		<u>613,169</u>	<u>559,270</u>

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

.....
Anthony Bolton - Trustee

The notes form part of these financial statements

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Western Front Association constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised once the Association has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Subscriptions are renewed annually in advance throughout the year. Subscription income is allocated on a pro-rata basis based on amounts received and amounts relating to the following financial year are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the Association is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Association that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Association has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Association, or the Association is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Association has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Association of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities

SORP (FRS 102), the general time of volunteers is not recognised.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the Association and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

1. ACCOUNTING POLICIES - *continued*

Expenditure

Charitable activities and Governance costs are costs incurred on the Association's educational operations, including support costs and costs relating to the governance of the Association apportioned to charitable activities.

All resources expended are net of recoverable VAT.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office Equipment - 33 1/3% per annum on cost
Website, eshop and database - 33 1/3% per annum on cost
All assets costing more than £1,000 are capitalised whilst expenditure under £1,000 is written-off at the time of purchase.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Association and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The following are designated funds:

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2023

Eric Axe Deceased Fund - Set up from a legacy received from the late Mr Axe. No purpose was stated in his will, but the Trustees have decided to use this fund for educational purposes.

Battlefields Memorial Fund - This fund comprises donations from the public and the Daily Mirror and it is to be used for the preservation and maintenance of Western Front Association war memorials.

Conference Fund - Set aside by the Trustees, this fund is to be used in support of the Association's conference activities.

Colin Hardy Memorial Fund - This fund is to be utilised to provide two annual awards for the best essays written by high school students.

Esther & Derek Smith Fund - This fund is to be utilised to increase the annual award made for the best MA dissertation.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Association for particular purposes. The costs of raising and administering such funds are charged against the specific fund where appropriate. The aim and use of each restricted fund is set out in the notes to the financial statements.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Association; this is normally upon notification of the interest paid or payable by the Bank.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities.

Going concern

The Trustees have reviewed the circumstances of the Association and consider that adequate resources continue to be available to fund activities for the foreseeable future. The Trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

Investments

All quoted investments are stated at market value. The SOFA includes realised gains and losses from investments that have been sold and unrealised gains and losses arising from the revaluation of investments that are still held.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
Donations and legacies	51,317	-	-	51,317	5,061
Gift aid	<u>22,827</u>	<u>-</u>	<u>-</u>	<u>22,827</u>	<u>31,814</u>
	<u>74,144</u>	<u>-</u>	<u>-</u>	<u>74,144</u>	<u>36,875</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
Conference income	1,128	-	-	1,128	1,916
Stand To! and Bulletin reprints and back-issues	436	-	-	436	259
Stand To! advertising	1,014	-	-	1,014	825
DVD sales	178	-	-	178	683
Calendar sales	7,596	-	-	7,596	8,342
Branded goods	1,027	-	-	1,027	1,702
Ancestry Royalties	<u>208,273</u>	<u>-</u>	<u>-</u>	<u>208,273</u>	<u>255,481</u>
	<u>219,652</u>	<u>-</u>	<u>-</u>	<u>219,652</u>	<u>269,208</u>

THE WESTERN FRONT ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30TH JUNE 2023**4. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
Investment dividends	3,194	-	-	3,194	1,354
Deposit account interest	303	-	-	303	65
Investment interest	297	-	-	297	176
	<u>3,794</u>	<u>-</u>	<u>-</u>	<u>3,794</u>	<u>1,595</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity Charitable activity	2023 £	2022 £
Members' subscriptions		<u>182,993</u>	<u>184,709</u>

6. RAISING FUNDS**Other trading activities**

	Unrestricted funds £	Restricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
Branded goods purchases and expenses	199	-	-	199	1,027
DVD purchases and royalties	544	-	-	544	2,747
Calendar expenses	4,776	-	-	4,776	5,246
	<u>5,519</u>	<u>-</u>	<u>-</u>	<u>5,519</u>	<u>9,020</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Charitable activity	<u>230,989</u>	<u>182,139</u>	<u>413,128</u>

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2023

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Cost of production - Stand To!	80,232	67,217
Cost of production - Bulletin	62,225	35,509
Book Review Editor	1,953	1,906
Promotional events	283	25
November 11th expenses	15,526	6,383
Armistice Day Filming	24,800	7,896
Branch support	2,779	1,727
Branch Speakers' List	1,265	1,265
University grants	1,105	2,592
Pension Record cards storage	3,818	5,680
Wreaths, donations and other costs	1,812	16,089
The Butte de Warlencourt	-	1,183
Other projects	10,674	15,210
Cost of Conferences	14,908	2,969
PhD sponsorship	7,003	7,000
Webinar Talk costs	2,606	4,408
Virtual Tours costs	-	9,525
	<u>230,989</u>	<u>186,584</u>

9. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Charitable activity	<u>132,297</u>	<u>49,842</u>	<u>182,139</u>

Remuneration paid to the auditors for the year ended 30th June 2023 was £5,600 (2022: £5,000), of which £3,000 (2022: £2,500) related to audit services and £2,600 (2022: £2,500) related to non-audit services.

Support costs, included in the above, are as follows:

Management

	2023	2022
	Charitable	Total
	activity	activities
	£	£
Wages and salaries	34,113	34,776
Pensions	1,396	811
Insurance	2,134	2,670
Postage	5,724	6,932
Telephone	769	1,489
Stationery, photocopy and computer expenses	15,151	11,080
Advertising, promotion, communications and public relations	15,412	12,306
Sundries	<u>9,562</u>	<u>7,274</u>
Carried forward	84,261	77,338

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023

9. SUPPORT COSTS - continued

Management - continued

	2023	2022
	Charitable	Total
	activity	activities
	£	£
Brought forward	84,261	77,338
Travelling and subsistence	7,440	907
Digital and website costs	29,917	20,985
Bank and credit card charges	5,176	3,056
Subscriptions	995	446
Rental of storage space	530	569
Investment manager fees	1,001	975
New membership cards	2,959	1,205
Exchange differences	-	(1)
Deprecation of tangible assets	18	-
	<u>132,297</u>	<u>105,480</u>

Governance costs

	2023	2022
	Charitable	Total
	activity	activities
	£	£
Auditors' remuneration	4,640	2,500
Accountancy fees	15,324	9,250
Trustee meetings	7,751	3,027
AGM expenses	18,827	18,325
Legal fees	3,300	-
	<u>49,842</u>	<u>33,102</u>

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2023 nor for the year ended 30th June 2022.

Trustees' expenses

	2023	2022
	£	£
Trustees		
Anthony Bolton	-	-
Richard Hughes	2,854	1,996
Mark Macartney	1,186	662
David Tattersfield	1,325	942
Tom Thorpe	1,555	1,141
Garry Trown	-	256
Colin Wagstaff	581	461
Gerard White	791	318
Jill Stewart	1,539	736
Evelyn Wilson	26	150
Ronald Renner	-	-
Adam Prime	29	-
Sherrri Collins	268	-
Gary Haines	29	-
Morris Charlton	250	-
Derek Blair	38	-
Appointees		
Matthew Leonard	-	129
	10,471	6,791

Expenses reimbursed include the costs of travelling, subsistence, telephone, postage and other administrative expenses paid personally by Trustees and Appointees.

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	34,113	34,776
Other pension costs	<u>1,396</u>	<u>811</u>
	<u>35,509</u>	<u>35,587</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Administration of WFA Office	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

The Trustees are considered to be the key management personnel of the charity. The Trustees received no remuneration or other short term benefits during the period or the preceding year.

THE WESTERN FRONT ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30TH JUNE 2023**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	36,875	-	-	36,875
Charitable activities				
Charitable activity	184,709	-	-	184,709
Other trading activities	267,292	1,916	-	269,208
Investment income	<u>1,595</u>	<u>-</u>	<u>-</u>	<u>1,595</u>
Total	<u>490,471</u>	<u>1,916</u>	<u>-</u>	<u>492,387</u>
EXPENDITURE ON				
Raising funds	9,020	-	-	9,020
Charitable activities				
Charitable activity	<u>322,092</u>	<u>3,074</u>	<u>-</u>	<u>325,166</u>
Total	<u>331,112</u>	<u>3,074</u>	<u>-</u>	<u>334,186</u>
Net gains/(losses) on investments	<u>(23,821)</u>	<u>-</u>	<u>-</u>	<u>(23,821)</u>
NET INCOME/(EXPENDITURE)	135,538	(1,158)	-	134,380
Transfers between funds	<u>(407)</u>	<u>407</u>	<u>-</u>	<u>-</u>
Net movement in funds	135,131	(751)	-	134,380
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>421,957</u>	<u>2,933</u>	<u>-</u>	<u>424,890</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>557,088</u></u>	<u><u>2,182</u></u>	<u><u>-</u></u>	<u><u>559,270</u></u>

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023

13. TANGIBLE FIXED ASSETS

	Office equipment £	Website, eshop and database £	Totals £
COST			
At 1st July 2022	1,066	12,270	13,336
Additions	<u>55</u>	<u>-</u>	<u>55</u>
At 30th June 2023	<u>1,121</u>	<u>12,270</u>	<u>13,391</u>
DEPRECIATION			
At 1st July 2022	1,066	12,270	13,336
Charge for year	<u>18</u>	<u>-</u>	<u>18</u>
At 30th June 2023	<u>1,084</u>	<u>12,270</u>	<u>13,354</u>
NET BOOK VALUE			
At 30th June 2023	<u>37</u>	<u>-</u>	<u>37</u>
At 30th June 2022	<u>-</u>	<u>-</u>	<u>-</u>

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st July 2022	151,806
Additions	35,576
Disposals	(15,171)
Revaluations	<u>(3,783)</u>
At 30th June 2023	<u>168,428</u>
NET BOOK VALUE	
At 30th June 2023	<u>168,428</u>
At 30th June 2022	<u>151,806</u>

There majority of investments are held within the UK.

Cost or valuation at 30th June 2023 is represented by:

	Listed investments £
Valuation in 2023	(3,783)
Cost	<u>172,211</u>
	<u>168,428</u>

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023

15. STOCKS

	2023	2022
	£	£
Branded goods	<u>5,061</u>	<u>2,366</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	-	134
Tax recoverable	8,851	13,972
VAT	6,322	4,553
Prepayments and accrued income	<u>58,923</u>	<u>126,780</u>
	<u>74,096</u>	<u>145,439</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	23,158	6,718
Social security and other taxes	1,301	454
Other creditors	470	-
Deferred income	82,801	83,769
Accrued expenses	<u>6,263</u>	<u>5,663</u>
	<u>113,993</u>	<u>96,604</u>

Deferred income primarily represents amounts received from members for their annual subscriptions fees, as detailed in the table below:

	2023	2022
	£	£
Balance as at 1st July 2022	83,769	84,423
Amounts received from members	185,084	184,055
Amounts released to membership income	<u>(186,053)</u>	<u>(184,709)</u>
Balance as at 30th June 2023	<u>82,800</u>	<u>83,769</u>

THE WESTERN FRONT ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023****18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
Fixed assets	37	-	-	37	-
Investments	168,428	-	-	168,428	151,806
Current assets	556,515	2,182	-	558,697	504,068
Current liabilities	(113,993)	-	-	(113,993)	(96,604)
	<u>610,987</u>	<u>2,182</u>	<u>-</u>	<u>613,169</u>	<u>559,270</u>

19. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General Fund	557,088	53,899	610,987
Restricted funds			
Battlefield War Memorials Funds	2,084	-	2,084
Ester & Derek Smith Memorial Fund	98	-	98
	<u>2,182</u>	<u>-</u>	<u>2,182</u>
TOTAL FUNDS	<u>559,270</u>	<u>53,899</u>	<u>613,169</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	480,583	(418,647)	(8,037)	53,899
	<u>480,583</u>	<u>(418,647)</u>	<u>(8,037)</u>	<u>53,899</u>
TOTAL FUNDS	<u>480,583</u>	<u>(418,647)</u>	<u>(8,037)</u>	<u>53,899</u>

THE WESTERN FRONT ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023****19. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General Fund	421,957	135,538	(407)	557,088
Restricted funds				
Battlefield War Memorials Funds	2,084	-	-	2,084
Ester & Derek Smith Memorial Fund	203	(105)	-	98
Conference Fund	646	(1,053)	407	-
	<u>2,933</u>	<u>(1,158)</u>	<u>407</u>	<u>2,182</u>
TOTAL FUNDS	<u>424,890</u>	<u>134,380</u>	<u>-</u>	<u>559,270</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	490,471	(331,112)	(23,821)	135,538
Restricted funds				
Ester & Derek Smith Memorial Fund	-	(105)	-	(105)
Conference Fund	1,916	(2,969)	-	(1,053)
	<u>1,916</u>	<u>(3,074)</u>	<u>-</u>	<u>(1,158)</u>
TOTAL FUNDS	<u>492,387</u>	<u>(334,186)</u>	<u>(23,821)</u>	<u>134,380</u>

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

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
General Fund	421,957	189,437	(407)	610,987
Restricted funds				
Battlefield War Memorials Funds	2,084	-	-	2,084
Ester & Derek Smith Memorial Fund	203	(105)	-	98
Conference Fund	646	(1,053)	407	-
	<u>2,933</u>	<u>(1,158)</u>	<u>407</u>	<u>2,182</u>
TOTAL FUNDS	<u>424,890</u>	<u>188,279</u>	<u>-</u>	<u>613,169</u>

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2023

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	971,054	(749,759)	(31,858)	189,437
Restricted funds				
Ester & Derek Smith Memorial Fund	-	(105)	-	(105)
Conference Fund	<u>1,916</u>	<u>(2,969)</u>	<u>-</u>	<u>(1,053)</u>
	<u>1,916</u>	<u>(3,074)</u>	<u>-</u>	<u>(1,158)</u>
TOTAL FUNDS	<u>972,970</u>	<u>(752,833)</u>	<u>(31,858)</u>	<u>188,279</u>

20. EMPLOYEE BENEFIT OBLIGATIONS

The Association makes contributions to the pension scheme of its employee. The assets of the scheme are held separately from those of the Association in an independently administered fund. The pension cost charge represents contributions payable for the period. Contributions totalling £470 (2022: £134 receivable) were payable at the balance sheet date and are included in creditors.

21. RELATED PARTY TRANSACTIONS

During the period the Association incurred expenditure through certain Trustees and Appointees or their close family members for services provided in furtherance of the Association's charitable objectives. These comprised:

£119,891 (2022: £95,178) to a company controlled by Ralph Lomas for printing and posting Stand To! and Bulletin and editing and commissioned article for Stand To! and Bulletin;

£4,802 (2022: £5,600) to Ralph Lomas for editing Stand To! and Bulletin;

£8,056 (2022: £7,800) to Jonathan Vernon for website editing and podcast services;

£2,323 (2022: £1,906) to Andrea Hetherington for editing of book reviews for Stand To!;

£7,196 (2022: £10,832) to Matthew Leonard for editing Stand To!;

Ralph Lomas (Bulletin Editor), Matt Leonard (Stand To! Editor) and Jonathan Vernon (Website Editor) attend Executive meetings by invitation and participate actively in the management of the Association.

During the period the Association provided support to Branches in the form of other costs to a value of £2,779 (2022: £1,727).

The outstanding balances due to Trustees totalled £Nil (2022: £1,351).

THE WESTERN FRONT ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2023**

	Unrestricted funds £	Restricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS					
Donations and legacies					
Donations and legacies	51,317	-	-	51,317	5,061
Gift aid	<u>22,827</u>	<u>-</u>	<u>-</u>	<u>22,827</u>	<u>31,814</u>
	74,144	-	-	74,144	36,875
Other trading activities					
Conference income	1,128	-	-	1,128	1,916
Stand To! and Bulletin reprints and back-issues	436	-	-	436	259
Stand To! advertising	1,014	-	-	1,014	825
DVD sales	178	-	-	178	683
Calendar sales	7,596	-	-	7,596	8,342
Branded goods	1,027	-	-	1,027	1,702
Ancestry Royalties	<u>208,273</u>	<u>-</u>	<u>-</u>	<u>208,273</u>	<u>255,481</u>
	219,652	-	-	219,652	269,208
Investment income					
Investment dividends	3,194	-	-	3,194	1,354
Deposit account interest	303	-	-	303	65
Investment interest	<u>297</u>	<u>-</u>	<u>-</u>	<u>297</u>	<u>176</u>
	3,794	-	-	3,794	1,595
Charitable activities					
Members' subscriptions	<u>182,993</u>	<u>-</u>	<u>-</u>	<u>182,993</u>	<u>184,709</u>
Total incoming resources	480,583	-	-	480,583	492,387
EXPENDITURE					
Other trading activities					
Branded goods purchases and expenses	199	-	-	199	1,027
DVD purchases and royalties	544	-	-	544	2,747
Calendar expenses	<u>4,776</u>	<u>-</u>	<u>-</u>	<u>4,776</u>	<u>5,246</u>
	5,519	-	-	5,519	9,020

This page does not form part of the statutory financial statements

THE WESTERN FRONT ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2023**

	Unrestricted funds £	Restricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
Charitable activities					
Cost of production - Stand To!	80,232	-	-	80,232	67,217
Cost of production - Bulletin	62,225	-	-	62,225	35,509
Book Review Editor	1,953	-	-	1,953	1,906
Promotional events	283	-	-	283	25
November 11th expenses	15,526	-	-	15,526	6,383
Armistice Day Filming	24,800	-	-	24,800	7,896
Branch support	2,779	-	-	2,779	1,727
Branch Speakers' List	1,265	-	-	1,265	1,265
University grants	1,105	-	-	1,105	2,592
Pension Record cards storage	3,818	-	-	3,818	5,680
Wreaths, donations and other costs	1,812	-	-	1,812	16,089
The Butte de Warlencourt	-	-	-	-	1,183
Other projects	10,674	-	-	10,674	15,210
Cost of Conferences	14,908	-	-	14,908	2,969
PhD sponsorship	7,003	-	-	7,003	7,000
Webinar Talk costs	2,606	-	-	2,606	4,408
Virtual Tours costs	-	-	-	-	9,525
	230,989	-	-	230,989	186,584
Support costs					
Management					
Wages and salaries	34,113	-	-	34,113	34,776
Pensions	1,396	-	-	1,396	811
Insurance	2,134	-	-	2,134	2,670
Postage	5,724	-	-	5,724	6,932
Telephone	769	-	-	769	1,489
Stationery, photocopy and computer expenses	15,151	-	-	15,151	11,080
Advertising, promotion, communications and public relations	15,412	-	-	15,412	12,306
Sundries	9,562	-	-	9,562	7,274
Travelling and subsistence	7,440	-	-	7,440	907
Digital and website costs	29,917	-	-	29,917	20,985
Bank and credit card charges	5,176	-	-	5,176	3,056
Subscriptions	995	-	-	995	446
Rental of storage space	530	-	-	530	569
Investment manager fees	1,001	-	-	1,001	975
New membership cards	2,959	-	-	2,959	1,205
Exchange differences	-	-	-	-	(1)
Depreciation of office equipment	18	-	-	18	-
	132,297	-	-	132,297	105,480

This page does not form part of the statutory financial statements

THE WESTERN FRONT ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2023**

	Unrestricted funds £	Restricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
Management					
Governance costs					
Auditors' remuneration	4,640	-	-	4,640	2,500
Accountancy fees	15,324	-	-	15,324	9,250
Trustee meetings	7,751	-	-	7,751	3,027
AGM expenses	18,827	-	-	18,827	18,325
Legal fees	3,300	-	-	3,300	-
	<u>49,842</u>	<u>-</u>	<u>-</u>	<u>49,842</u>	<u>33,102</u>
Total resources expended	<u>418,647</u>	<u>-</u>	<u>-</u>	<u>418,647</u>	<u>334,186</u>
Net income before gains and losses	61,936	-	-	61,936	158,201
Realised recognised gains and losses					
Realised gains/(losses) on fixed asset investments	<u>(8,037)</u>	<u>-</u>	<u>-</u>	<u>(8,037)</u>	<u>(23,821)</u>
Net income	<u><u>53,899</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>53,899</u></u>	<u><u>134,380</u></u>

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THE WESTERN FRONT ASSOCIATION

England & Wales - Charity number 298365

Accounts

Patrons

Professor Sir Hew Strachan MA PhD DL Hon.D Univ FRSE FRHistS
Professor Peter Simkins MBE FRHistS

President

Professor Gary Sheffield BA MA PhD FRHistS

Vice Presidents

The Mayor of Albert
The Burgomaster of Ypres
Andre Coilliot
Professor John Bourne BA PhD FRHistS
Lt. Col (Retd) Christopher Pugsley DPhil FRHistS
Dr Roger V Lee PhD jssc
Major-General (Rtd) Mungo Melvin CB OBE
Dr Jack Sheldon MA PhD FRGS
Col (Rtd) Patrick M Dennis OMM
Dr Spencer Jones BA (Hons), MPhil, PhD, FRHistS

Trustees

Anthony Bolton (Chair)
Colin Wagstaff
David Tattersfield
Garry Trown (resigned 9.4.22)
Dr Tom Thorpe
Mark Macartney
Gerard White
Richard Hughes
Dr William Butler (resigned 26.10.21)
Evelyn Wilson
Jill Stewart
Jonathan D'Hooghe (resigned 8.8.21)
Derek Blair

Administration Office

BM Box 1914
LONDON
WC1N 3XX

Independent auditors

Martin and Company Audit Limited
Chartered Accountants
and Statutory Auditors
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Bankers

Lloyds Bank Plc
1 Vicar Street
Kidderminster
DY10 1DH

Charity registered number

298365

www.westernfrontassociation.com



ANNUAL REPORT AND ACCOUNTS 2021-2022

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2022**



PRESIDENT'S INTRODUCTION & REFLECTIONS

Professor Gary Sheffield MA PhD FRHistS FRSA
Honorary President, The Western Front Association

This period has seen things return to something resembling normality, as the Covid pandemic subsided somewhat and we were able to return to face to face meetings. That being said, many of us experienced cancelled events and bouts of illness because of covid, if not worse; we should never try to minimise the dreadful toll taken by this horrible disease. In my message last year, I paid tribute to WFA members who simply kept going under hugely difficult circumstances, and it seems appropriate to repeat it here:

I would like to thank the Branch Chairs, committees and Branch members - in other words, all the people who are the lifeblood of the WFA at a local level - for their immense but usually unsung efforts. Thanks to you the grassroots of the Western Front Association are strong. It is a significant achievement. It would have been all too easy during the difficult period of the pandemic for people to simply have given up, even if only temporarily. That didn't happen. Thank you.

I also want to thank Tony Bolton and the Executive Committee for their continuing hard work on behalf of the WFA. As President, I get to see just enough of their work to be impressed with their dedication to the Association, and how much effort they put in. It may be obvious but it bears saying: without the work of the members of the EC, and that of their predecessors, nationally the WFA would not exist.

After the covid-enforced minimalist Cenotaph event of 11 November 2020, it was very good to have a well-attended ceremony twelve months later. Our guest of honour, who spoke at the Guards' Chapel was Dan Jarvis MP, who as a former Army officer was a very appropriate choice: the tragedy of the withdrawal from Afghanistan was still very raw. Dan is one of my former students at Sandhurst, which made the day especially poignant for me. As ever, we are indebted to Lieutenant-Colonel David Luck, and Richard Hughes, for making the 11 November events happen.

On the following day, I was among a handful of WFA people who travelled to Stratford-upon-Avon, where a celebration of the life of Jon Cooksey was held. Jon of course was the Editor of Stand To! and was taken from us, far too soon, in July 2020. It was a privilege to speak briefly about Jon's work as a military historian and his huge efforts for the WFA, and a pleasure to meet Jon's family, friends and colleagues, and to learn about the many facets of his life.

The 2022 AGM was held at Weetwood Hall in Leeds. This was a particular pleasure for me, as I am a graduate of the University of Leeds twice over (BA and MA). When I was there, Weetwood was a hall of residence for female students. I was startled to discover that it was turned into a conference centre and hotel nearly 30 years ago. (As some compensation for this sobering reminder of the passing of the years, my room featured a four poster bed). The day included three excellent talks on diverse topics, which I thought showcased the strength in depth in terms of speakers that the WFA possesses. I renew my thanks to Andrea Heatherington, Fraser Skirrow, and Robb Robinson for their presentations.

In May, the President's Conference was held at Tally Ho! in Birmingham. We took as a theme '1917: the Darkest Year?'. This tied in with the recent volume edited by Spencer Jones, and Spencer, one of our Vice Presidents, gave one of the day's four talks. The others were given by Professor Heather Jones, Harry Sanderson, and Dr Alexia Moncrieff. Between them, our speakers covered strategy, operations, and tactics; the medical side of the war; and the role of the Monarchy in 1917. The day finished with the customary panel discussion, with questions asked from the audience. Our speakers were joined by Professors John Bourne and Peter Simkins, and I acted as MC. The range of the topics covered gives evidence, if any more were needed, of the range of topics covered by the Association, in spite of the geographical limitations implied by our name, and shows how we can call on the expertise of some very distinguished scholars. I am confident that we can build on our successes, and see the Association grow in every respect over the years to come.



10th President's Conference Panel May 2022. John Bourne, Peter Simkins, Spencer Jones and guest speakers Harry Sanderson, Heather Jones and Alexia Moncrieff.



REPORT BY THE CHAIR

Tony Bolton

There is no avoiding the reporting of a problem that has run throughout the year emanating from social media postings on a WhatsApp group identifiable with one of our branches. The Executive Committee acted decisively to remove one of its members following the reporting of unacceptable postings but has been unable to bring the matter to an acceptable conclusion as a result of perceived constraints within the Constitution. At the end of this reporting period the EC were considering the appointment of an external independent mediator to help resolve the situation.

Having given the bad news I am delighted to report to members that the Association is in rude health. Membership has remained fairly stable despite the 'Covid' effect and the return to normality in late July. Some branches began face to face meetings immediately whilst others were slower to abandon their zoom meetings. The Executive Committee were able to provide small 'restart' grants towards initial speaker costs or room hire to branches whose financial position made restarting meetings difficult.

In November the Association was able to once again hold both the Cenotaph commemoration on 11 November and the service at the Guards Chapel. It was good to see members again turning out in significant numbers to this our main memorial event. Good coverage was achieved in the media which centred on East Enders actor Nick Bailey.



Cenotaph 11 November 2021. Actor Nick Bailey read 'In Flanders Fields' to remember one of the first black British officers, Walter Tull.

Sadly, a number of stalwarts of the WFA passed away this year. It would be invidious to pick out individuals but I am always struck by the immense generosity of members who selflessly devote enormous numbers of hours so that this association can continue and hopefully thrive. I would wish to express my thanks and the thanks of the Executive Committee to the unsung heroes whose efforts keep this Charity and its branch network in existence.

On 9 April the Annual General Meeting took place in Leeds, after picking up the booking from the previously cancelled booking resulting from Covid. A record number of WFA Heroes awards were made in recognition of the efforts of members who during the various covid shut downs continued their work on projects such as Alias and Hometown using the pension records.

Once again this year we were able to return to real as opposed to virtual conferences. Towards the end of the year on 21 May the President's Conference returned to its regular venue at Birmingham's Tally Ho Centre.

It is particularly pleasing to be able to report to members that the monies from our arrangement with Ancestry have been used both to the benefit of members and our wider educational remit. Members have benefited by regular Webinars and the publication of a fourth bumper edition of Stand To. This will continue while ancestry royalties allow. Archival Research Grants have now been expanded to both PhD and MA students. A one off donation of £15,000 was made to the Lochnagar walkway appeal.

Excellent work continues with schools with increased numbers of schools taking part in the various age appropriate schemes we run.

Finally, I am pleased to end on a high note, if social media has been the cause of the issues mentioned at the start of this report then we have benefited enormously from steady growth on all our platforms. Twitter and Facebook both achieved significant growth in the case of the latter at the rate of over 1,000 per month. Our YouTube almost doubled the number of subscribers this year reflecting the quality and range of the webinars which provide the bulk of the feedstock.

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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The trustees present their report with the financial statements of the charity for the year ended 30 June 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

Policies and objectives

The Association was formed in 1980 with the aim of furthering interest in the period 1914 - 1918, to perpetuate the memory, courage and comradeship of those on all sides who served their countries in France and Flanders and their own countries during The Great War. It does not seek to justify or glorify war. It is not a re-enactment society nor is it commercially motivated. It is entirely non-political and applications for membership will be welcomed from anyone with an interest in the subject.

The object of the Association is to educate the public in the history of The Great War with particular reference to The Western Front. It achieves this objective, primarily via its membership publications (Stand To! and Bulletin), website and social media, by supporting and promoting Great War related events and projects, and by branches holding monthly public meetings with a talk on a Great War related topic. The Trustees have paid due regard to guidance provided on public benefit by the Charity Commission in deciding what activities the charity should undertake.

The Association continues to keep close contact with like-minded groups and organisations.

The Executive Committee remains active and fully committed to the challenges ahead. It is constantly aware of the need to review and improve its existing members' services and publications, as well as the administrative systems and controls required to support the Association.

Public benefit

The main activities undertaken to further the charity's purposes for the public benefit are the production of four editions of Stand To! and three editions of Bulletin during the year.

Achievements and performance

A little over a fortnight after the start of this year (in England anyway), the lockdown restrictions imposed for the second lockdown were removed. The year therefore has seen the initially slow return to more normal activities and many branches were quick to restart face to face meetings. The Trustees were able to award a number of small restart grants to branches who did not have the financial reserves necessary for the resumption of their activities.

Several branches opted to continue with zoom type activities but the Executive Committee decided to adopt a hybrid approach, recommencing face to face arrangements for Conferences whilst continuing to offer webinars. It was planned that the April 2022 AGM would be a hybrid meeting but the take up of on-line registration was so low, in the event only the physical AGM took place. 90 members heard talks from three speakers on very different topics. The AGM also saw the award of a record number of Heroes awards recognising the excellent work of volunteers on projects linked to the Pension Cards.

Despite the limited response to the hybrid AGM, trustees have provided members with 35 Monday evening webinars watched by 12,000 members, a number which does not include the Facebook audience who could watch the presentations live. Webinar presentations are routinely posted onto our YouTube Channel where they are again seen by many thousand viewers. In one case WFA Vice-President Spencer Jones' 'The Battle that saved the BEF' had almost a quarter of a million views.

Following the success of the initial six virtual battlefield tours, a further six were commissioned in a slightly different format, again these were well received by members.

Trustees are pleased to report that metrics for our social media platforms have continued to show considerable growth, Facebook followers increased by 12,900 in the year to 36,367. YouTube subscribers almost doubled to 13,018 with annual 'views' reaching 1.4million. Twitter now has 13,000 followers with several stories topping 40,000 impressions. Our relatively newly introduced presence on Instagram has drawn interest particularly a post on Field Punishment No 1.

There has been changes noted in the way the majority of users access our website. Overall daily visits always top 1,200 and regularly peak at 3,000. Overall visitor numbers are up by over 30% and encouragingly the age profile of visitors are far younger than membership generally with 60% of visitors being under the age of 35. More people now either go directly to the item they wish to view or are directed straight to the item via Google this means that whilst overall numbers are significantly increasing fewer visitors arrive via the Home page. Visitors from the United States shows particular impressive growth of 15% and now account for 28% of all visitors. Ireland too has provided an 11% increase. Pleasingly there are now fewer 'forgotten passwords'.

'Mentioned in Despatches' podcasts reached its 250th edition during the year with special editions by Professor Robin Prior and Professor Nick Lloyd. Over the year an average of over 12,000 downloads per month were recorded an increase of 25% over last year. There were 51 episodes recorded from 49 different contributors.

The significant growth of the official WFA social media platforms probably reflects similar growth in non-official social media activities in branches. Throughout the year trustees have been grappling with the fallout from one such social media group's unacceptable postings. Members and Branch Committees are urged to show caution when using social media and should familiarise themselves with the WFA published guidelines.

Media interest was triggered by the coverage of the Armistice Day Commemoration at the Cenotaph in Whitehall. Our Guest, East Enders actor Nick Bailey took an active part in the commemoration and provided interviews for several high-profile news programmes including the BBC flagship 'Today' programme on Radio 4. It is believed that several million people learnt of the 11 November event through these interviews and news coverage. The participation of schools from across the UK generated considerable local news interest.

The participation at the Cenotaph of a wide range of schools was perhaps the culmination of work during the year to establish links to schools, five of the seven schools who were represented had participated in WFA projects. Through widely publicised competitions for ages ranging from primary to sixth form. We have during the year, established links to 43 secondary and 19 primary schools. The newly launched Malcolm Doolin Award for Local History Research has seen 23 schools register, 10 secondary and 13 primary, they have been linked with local WFA branches to provide them help and guidance.

The PhD Archival Research Grant Scheme drew a good response from a wide range of academic institutions from around the world. Five awards were made, two winners received a £2,000 grant whilst the three runners up were each awarded £1,000. Winners came from King's College London and Pembroke Oxford, the runners up from University of Maribor, University of Indiana and University of Carlton. It is pleasing that the grant scheme is spreading the WFA name into new institutions. The first ever Masters Archival Grant Scheme launched this year with eight awards of £300. The award included a year's membership of the WFA, five awards were made and three existing members receive a refund of their fee. Masters Grants went to students from University of New South Wales, Leeds(2), Kent(2), Wolverhampton (3).

Taking full advantage of the removal of covid restrictions several 'real' conferences were held during the year. Continued collaboration with the National Army Museum resulted in a conference on Gas Warfare. The 10th President's Conference at Birmingham was on the theme of '1917 The Darkest Year'. Numbers attending unsurprisingly,

were slightly down on pre-covid levels but the audience greatly appreciated the talks. At the President's Conference the winners of the WFA administered Derek and Esther Smith Award received their presentation for their MA Dissertations.

The role of European Trustee is currently being carried out by an appointee, assisted by our Netherlands based Field Officer. Work has been carried out to establish and maintain a European Diary of Events to generate a 'one stop shop' to provide members with information on Remembrance Ceremonies, Museum Exhibitions and other events which may be of interest to members while they are visiting the battlefields. Considerable work has gone into re-establishing contacts with relevant museums in France and Flanders. It is hoped to establish and maintain contact with European based organisations with similar interests to the WFA. The WFA will now be represented on the 11 November at the Menin Gate Armistice Ceremony. The Field Officer is reviewing and reporting on the condition of Private Memorials on the Western Front updating the 1999 WFA book by Barrie Thorpe. The work to repair the walkway around the Lochnagar Crater is ongoing and will benefit from the grant made by the WFA in December 2021.

In Ireland too the branches have been able to resume their activities after lockdown. On 9 April WFA members attended the annual RBL Service at Ireland's War Memorial Gardens at Islandbridge, Dublin and the following day at various parts of Ireland marking the National Day of Commemoration. In November, the Cork Branch held its annual Service of Remembrance in the city. In May the Island of Ireland Trustee visited Leper with a delegation from Cork City Council and met with the staff of the In Flanders Field Museum to explore the possibility of the WFA assisting with joint Ireland/Belgium schools projects that would be based on the two country's shared experience of the Great War. On 12 June, WFA members attended a service in St Patrick's Cathedral, Dublin, marking the exact centenary of the presentation of the Colours of the disbanded Irish Regiments to King George V at Windsor Castle. The Cork Branch is currently working with three schools registered for the Malcolm Doolin Memorial Award. Distant Thunder journal continues to showcase the activities and work of the Irish membership.

Trustees also wish to bring to members attention the further development of membership benefits. In co-operation with the Imperial War Museum the WFA have launched Trenchmapper. Currently some 5,000 trench maps have been digitally aligned and referenced to modern maps by a dedicated group of member volunteers. The maps, mostly British but with French, German, Belgian and US maps, are already available to search and download. This facility, already the largest and most comprehensive Great War map resource of the internet, will greatly enhance battlefield visits by overlaying 'then and now' maps. This resource will continue to be expanded as volunteers become available. An entirely different type of enhancement is provided by the stereoscopic and anaglyph images; 650 images have been added during the year and all members received free glasses, through which the images and visible in startling 3D.

The trustees welcome the interest members show in purchasing WFA Branded Goods. Advertisements are carried in WFA Publications and the website. With the re-emergence of live events, it is hoped that these branded goods will be available on the day or will be posted on wherever necessary. The WFA 2022 Calendar sold out completely bringing necessary income to both the WFA nationally and when sold by branches, a significant potential source of additional income. Branches are encouraged to actively participate in this venture.

Membership

There was a net increase of 1.11% (2021: net increase of 7.25%) in membership during the year. Membership Numbers by Region as at 30 June were as follows:

	2022	2021
United Kingdom	5,636	5,638
Europe	254	231
Rest of World	421	373
Total	6,311	6,242

Financial review

Financial position

At 30th June 2022 the Association had funds of £557,088 of which £2,182 were restricted in nature.

Reserves policy

It is the policy of the Association that unrestricted funds which have not been designated for a specific use should be maintained at a level adequate to produce the next two editions of each of Stand To! and Bulletin and to be able to pay ongoing administrative expenses for six months. The trustees estimate that an amount of £200,000 would be sufficient for this purpose. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Association's current activities while consideration is given to ways in which additional funds may be raised.

The extent of the additional income received from the Pension Record card digitization was and remains unforeseeable by the trustees. The unexpected benefit has allowed for a substantial addition to normal reserves however the temporary increase in reserves has enabled the Association to weather the effects of the Covid pandemic. The trustees expect to use the additional short-term increase in reserves to provide members, and the interested public with additional benefits during the uncertain future progress of the current exigencies.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Future Plans

The Association continues to promote Great War related events and projects in order to educate and widen public knowledge.

Structure, Governance and Management

Governing document

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

Charity constitution

The Western Front Association was inaugurated on 11 November 1980 and is regulated by its Constitution.

Recruitment and appointment of new trustees

The Trustees who served during the year are shown on the Reference and Administrative Information page. Trustees are appointed annually at the Annual General Meeting. Any new trustee will be a member of the Association and will therefore already be familiar with the activities of the charity. On appointment as a trustee, each is provided with a copy of the Charity Commission's literature on the role and responsibilities of a charity's trustee.

Organisational structure

The Trustees determine the general management policies of the Association and have held one physical and a number of virtual meetings since their last report (13 February 2021). There have been no major changes in the policies adopted to achieve the objectives, since the last report.

The Trustees form an Executive Committee which conducts the management of the Association. The Trustees also appoint non-trustee committee officers to render assistance and undertake specific management roles. Non-trustee committee officers are invited to attend and address meetings of the Executive Committee but have no vote in Committee.

Branches

Members of the Association have formed branches to organise meetings with guest speakers, to exchange information and for social purposes. The Association has no direct control but does exercise a general oversight over branches. To pay for their meetings and other expenses, branches may derive income from members' and visitors' donations. There are no material transactions between the Association and its branches. Branches do not raise money for the Association and apart from small grants for set-up costs, contributions to Zoom conference costs, small Covid-19 restart grants and to facilitate branch meetings via videoconferencing they do not receive grants from the Association. There are 54 branches in the UK and several branches overseas. All branch officers must be paid up members of the Association. Contact may be made with any branch via the list of branch chairmen which appears in The Bulletin.

Risk management

The Trustees have assessed the major risks to which the Association is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Trustees' Responsibility Statement

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 3 December 2022 and signed on its behalf by:

Tony Bolton
Trustee

Report of the Independent Auditors to the Trustees of The Western Front Association

Opinion

We have audited the financial statements of The Western Front Association (the 'charity') for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2022 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to the charity via discussions with the trustees and our previous knowledge of the charity. This identified that the most significant laws and regulations relate to the form and content of the financial statements such as the Charities Act 2011, the Charities SORP (FRS 102) and Financial Reporting Standard 102. The charity complies with these laws and regulations by using appropriately qualified professionals to prepare the financial statements.

As part of our planning process we assessed susceptibility of the charity's financial statements to material misstatements, including how fraud might occur by making an assessment of the key risks. The keys risks identified are revenue recognition and management override. The trustees' confirmed no actual, suspected or alleged cases of fraud.

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Based on this assessment we designed our audit procedures to address these key risk areas with an emphasis on testing the incoming resources and those areas susceptible to management override including testing manual journals and making enquiries of management.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Martin and Company Audit Limited
Chartered Accountants
and Statutory Auditors
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date: 5 January 2023

Statement of financial activities for the year ended 30 June 2022

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Year Ended 30.6.22 Total funds £	Period 1.11.20 to 30.6.21 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	221,584	-	-	221,584	209,232
Other trading activities	3	267,292	1,916	-	269,208	206,097
Investment income	4	1,595	-	-	1,595	27
Total		490,471	1,916	-	492,387	415,356
EXPENDITURE ON						
Raising funds	5	9,020	-	-	9,020	6,698
Charitable activities	6	322,092	3,074	-	325,166	222,555
Charitable activity						
Total		331,112	3,074	-	334,186	229,253
Net gains/(losses) on investments		(23,821)	-	-	(23,821)	-
NET INCOME/(EXPENDITURE)		135,538	(1,158)	-	134,380	186,103
Transfers between funds	18	(407)	407	-	-	-
Net movement in funds		135,131	(751)	-	134,380	186,103
RECONCILIATION OF FUNDS						
Total funds brought forward		421,957	2,933	-	424,890	238,787
TOTAL FUNDS CARRIED FORWARD		557,088	2,182	-	559,270	424,890

Balance sheet 30 June 2022

	Notes	30.6.22 £	30.6.21 £
FIXED ASSETS			
Investments	13	151,806	-
CURRENT ASSETS			
Stocks	14	2,366	2,491
Debtors	15	145,439	85,797
Cash at bank and in hand		356,263	430,451
		504,068	518,739
CREDITORS			
Amounts falling due within one year	16	(96,604)	(93,849)
NET CURRENT ASSETS		407,464	424,890
TOTAL ASSETS LESS CURRENT LIABILITIES		559,270	424,890
NET ASSETS		559,270	424,890
FUNDS	18		
Unrestricted funds		557,088	421,957
Restricted funds		2,182	2,933
TOTAL FUNDS		559,270	424,890

The financial statements were approved by the Board of Trustees and authorised for issue on 3 December 2022 and were signed on its behalf by:

Tony Bolton
Trustee

Notes to the Financial Statements for the year ended 30 June 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Western Front Association constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised once the Association has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Subscriptions are renewed annually in advance throughout the year. Subscription income is allocated on a pro-rata basis based on amounts received and amounts relating to the following financial year are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the Association is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Association that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Association has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Association, or the Association is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Association has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Association of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general time of volunteers is not recognised.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the Association and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Association's educational operations, including support costs and costs relating to the governance of the Association apportioned to charitable activities.

All resources expended are net of recoverable VAT.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office Equipment	- 33 1/3% per annum on cost
Website, eshop and database	- 33 1/3% per annum on cost

All assets costing more than £1,000 are capitalised whilst expenditure under £1,000 is written-off at the time of purchase.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Association and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The following are designated funds:

Eric Axe Deceased Fund - Set up from a legacy received from the late Mr Axe. No purpose was stated in his will, but the Trustees have decided to use this fund for educational purposes.

Battlefields Memorial Fund - This fund comprises donations from the public and the Daily Mirror and it is to be used for the preservation and maintenance of Western Front Association war memorials.

Conference Fund - Set aside by the Trustees, this fund is to be used in support of the Association's conference activities.

Colin Hardy Memorial Fund - This fund is to be utilised to provide two annual awards for the best essays written by high school students.

Esther & Derek Smith Fund - This fund is to be utilised to increase the annual award made for the best MA dissertation.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Association for particular purposes. The costs of raising and administering such funds are charged against the specific fund where appropriate. The aim and use of each restricted fund is set out in the notes to the financial statements.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Association; this is normally upon notification of the interest paid or payable by the Bank.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities.

Going concern

The Trustees have reviewed the circumstances of the Association and consider that adequate resources continue to be available to fund activities for the foreseeable future. The Trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

Investments

All quoted investments are stated at market value. The SOFA includes realised gains and losses from investments that have been sold and unrealised gains and losses arising from the revaluation of investments that are still held.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Year Ended 30.6.22 Total funds £	Period 1.11.20 to 30.6.21 Total funds £
Members' subscriptions	184,709	-	-	184,709	120,339
Donations	5,061	-	-	5,061	64,829
Gift aid	31,814	-	-	31,814	24,064
	<u>221,584</u>	<u>-</u>	<u>-</u>	<u>221,584</u>	<u>209,232</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Year Ended 30.6.22 Total funds £	Period 1.11.20 to 30.6.21 Total funds £
Conference income	-	1,916	-	1,916	-
Stand To! and Bulletin reprints and back-issues	259	-	-	259	654
Stand To! advertising	825	-	-	825	-
Bulletin advertising	-	-	-	-	50
DVD sales	683	-	-	683	882
Calendar sales	8,342	-	-	8,342	8,521
Branded goods	1,702	-	-	1,702	1,738
Ancestry Royalties	255,481	-	-	255,481	192,536
Sundry income	-	-	-	-	15
Virtual tours	-	-	-	-	1,701
	<u>267,292</u>	<u>1,916</u>	<u>-</u>	<u>269,208</u>	<u>206,097</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Designated funds £	Restricted funds £	Year Ended 30.6.22 Total funds £	Period 1.11.20 to 30.6.21 Total funds £
Investment dividends	1,354	-	-	1,354	-
Deposit account interest	65	-	-	65	27
Investment interest	176	-	-	176	-
	<u>1,595</u>	<u>-</u>	<u>-</u>	<u>1,595</u>	<u>27</u>

5. RAISING FUNDS**Other trading activities**

	Unrestricted funds £	Designated funds £	Restricted funds £	Year Ended 30.6.22 Total funds £	Period 1.11.20 to 30.6.21 Total funds £
Branded goods purchases and expenses	1,027	-	-	1,027	1,255
DVD purchases and royalties	2,747	-	-	2,747	297
Calendar expenses	5,246	-	-	5,246	4,889
Stand To! reprints expenses	-	-	-	-	257
	<u>9,020</u>	<u>-</u>	<u>-</u>	<u>9,020</u>	<u>6,698</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Charitable activity	186,584	138,582	325,166

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 30.6.22	Period 1.11.20 to 30.6.21
	£	£
Cost of production - Stand To!	67,217	57,782
Cost of production - Bulletin	35,509	45,422
Book Review Editor	1,906	656
Promotional events	25	921
November 11th expenses	6,383	922
Armistice Day Filming	7,896	8,783
Branch support	1,727	504
Branch Speakers' List	1,265	940
University grants	2,592	-
Pension Record cards storage	5,680	3,848
Wreaths, donations and other costs	16,089	355
The Butte de Warlencourt	1,183	2,367
Wolverhampton Videos	-	(921)
Other projects	15,210	2,522
Cost of Conferences	2,969	-
PhD sponsorship	7,000	7,000
Other grants	-	1,500
Webinar Talk costs	4,408	4,900
Virtual Tours costs	9,525	8,100
	186,584	145,601

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activity	105,480	33,102	138,582

Remuneration paid to the auditors for the year ended 30th June 2022 was £5,000 (2021: £5,000), of which £2,500 (£2,500) related to audit services and £2,500 (2021: £2,500) related to non-audit services.

Support costs, included in the above, are as follows:

Management

	Year Ended 30.6.22 Charitable activity £	Period 1.11.20 to 30.6.21 Total activities £
Wages and salaries	34,776	19,879
Pensions	811	891
Insurance	2,670	2,007
Postage	6,932	5,698
Telephone	1,489	652
Stationery, photocopy and computer expenses	11,080	4,025
Advertising, promotion, communications and public relations	12,306	8,018
Sundries	7,274	1,730
Travelling and subsistence	907	62
Branch Chairman's conference	-	1
Digital and website costs	20,985	15,892
Podcasts	-	40
Bank and credit card charges	3,056	1,990
Subscriptions	446	387
Rental of storage space	569	333
Investment manager fees	975	-
New membership cards	1,205	-
Staff recruitment costs	-	175
Exchange differences	(1)	(22)
	105,480	61,758

Governance costs

	Year Ended 30.6.22 Charitable activity £	Period 1.11.20 to 30.6.21 Total activities £
Auditors' remuneration	2,500	2,500
Accountancy fees	9,250	8,408
Trustee meetings	3,027	-
AGM expenses	18,325	3,288
Legal fees	-	1,000
	33,102	15,196

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the period ended 30 June 2021.

Trustees' expenses

	2022	2021
	£	£
Trustees		
Tony Bolton	-	-
Richard Hughes	1,996	695
Mark Macartney	662	-
David Tattersfield	942	61
Tom Thorpe	1,141	-
Garry Trown	256	-
Colin Wagstaff	461	-
Gerard White	318	-
Jill Stewart	736	107
Evelyn Wilson	150	34
Appointees		
Matthew Leonard	129	-
	<u>6,791</u>	<u>897</u>

Expenses reimbursed include the costs of travelling, subsistence, telephone, postage and other administrative expenses paid personally by Trustees and Appointees.

10. STAFF COSTS

	Year Ended	Period
	30.6.22	1.11.20
	£	to
		30.6.21
		£
Wages and salaries	34,776	19,879
Other pension costs	811	891
	<u>35,587</u>	<u>20,770</u>

The average monthly number of employees during the year was as follows:

	Year Ended	Period
	30.6.22	1.11.20
		to
		30.6.21
Administration of WFA Office	2	1
	<u>2</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

The Trustees are considered to be the key management personnel of the charity. The Trustees received no remuneration or other short term benefits during the period or the preceding year.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	209,232	-	-	209,232
Other trading activities	206,097	-	-	206,097
Investment income	27	-	-	27
Total	<u>415,356</u>	<u>-</u>	<u>-</u>	<u>415,356</u>
EXPENDITURE ON				
Raising funds	6,698	-	-	6,698
Charitable activities				
Charitable activity	216,583	3,101	2,871	222,555
Total	<u>223,281</u>	<u>3,101</u>	<u>2,871</u>	<u>229,253</u>
NET INCOME/(EXPENDITURE)	192,075	(3,101)	(2,871)	186,103
Transfers between funds	13	(511)	498	-
Net movement in funds	192,088	(3,612)	(2,373)	186,103
RECONCILIATION OF FUNDS				
Total funds brought forward	229,869	6,545	2,373	238,787
TOTAL FUNDS CARRIED FORWARD	<u>421,957</u>	<u>2,933</u>	<u>-</u>	<u>424,890</u>

12. TANGIBLE FIXED ASSETS

	Office equipment £	Website, eshop and database £	Totals £
COST			
At 1 July 2021 and 30 June 2022	1,066	12,270	13,336
DEPRECIATION			
At 1 July 2021 and 30 June 2022	1,066	12,270	13,336
NET BOOK VALUE			
At 30 June 2022	-	-	-
At 30 June 2021	-	-	-

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
Additions	175,657
Disposals	(30)
Revaluations	<u>(23,821)</u>
At 30 June 2022	<u><u>151,806</u></u>
NET BOOK VALUE	
At 30 June 2022	<u><u>151,806</u></u>
At 30 June 2021	<u><u>-</u></u>

There majority of investments are held within the UK.

Cost or valuation at 30 June 2022 is represented by:

	Listed investments £
Revaluation in 2022	<u>(23,821)</u>
Cost	<u>175,627</u>
	<u><u>151,806</u></u>

14. STOCKS

	30.6.22	30.6.21
	£	£
Branded goods	<u>2,366</u>	<u>2,491</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.22	30.6.21
	£	£
Other debtors	134	-
Tax recoverable	13,972	4,342
VAT	4,553	3,627
Prepayments and accrued income	<u>126,780</u>	<u>77,828</u>
	<u><u>145,439</u></u>	<u><u>85,797</u></u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.22	30.6.21
	£	£
Trade creditors	6,718	2,593
Social security and other taxes	454	-
Other creditors	-	143
Deferred income	83,769	84,423
Accrued expenses	<u>5,663</u>	<u>6,690</u>
	<u><u>96,604</u></u>	<u><u>93,849</u></u>

Deferred income primarily represents amounts received from members for their annual subscriptions fees, as detailed in the table below:

	2022	2021
	£	£
Balance as at 1st July 2021	84,423	68,640
Amounts received from members	184,055	136,124
Amounts released to membership income	<u>(184,709)</u>	<u>(120,341)</u>
Balance as at 30th June 2022	<u><u>83,769</u></u>	<u><u>84,423</u></u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Designated funds	Restricted funds	30.6.22 Total funds	30.6.21 Total funds
	£	£	£	£	£
Investments	151,806	-	-	151,806	-
Current assets	501,886	2,182	-	504,068	518,739
Current liabilities	(96,604)	-	-	(96,604)	(93,849)
	<u>557,088</u>	<u>2,182</u>	<u>-</u>	<u>559,270</u>	<u>424,890</u>

18. MOVEMENT IN FUNDS

	At 1.7.21	Net movement in funds	Transfers between funds	At 30.6.22
	£	£	£	£
Unrestricted funds				
General Fund	421,957	135,538	(407)	557,088
Designated funds				
Battlefield War Memorials Funds	2,084	-	-	2,084
Ester & Derek Smith Memorial Fund	203	(105)	-	98
Conference Fund	646	(1,053)	407	-
	<u>2,933</u>	<u>(1,158)</u>	<u>407</u>	<u>2,182</u>
TOTAL FUNDS	<u>424,890</u>	<u>134,380</u>	<u>-</u>	<u>559,270</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General Fund	490,471	(331,112)	(23,821)	135,538
Designated funds				
Esther & Derek Smith Memorial Fund	-	(105)	-	(105)
Conference Fund	1,916	(2,969)	-	(1,053)
	<u>1,916</u>	<u>(3,074)</u>	<u>-</u>	<u>(1,158)</u>
TOTAL FUNDS	<u>492,387</u>	<u>(334,186)</u>	<u>(23,821)</u>	<u>134,380</u>

Comparatives for movement in funds

	At 1.11.20	Net movement in funds	Transfers between funds	At 30.6.21
	£	£	£	£
Unrestricted funds				
General Fund	229,869	192,075	13	421,957
Designated funds				
Eric Axe Deceased Fund	392	-	(392)	-
Battlefield War Memorials Funds	2,084	-	-	2,084
Ester & Derek Smith Memorial Fund	203	-	-	203
Special Event Fund	1,720	(1,601)	(119)	-
Conference Fund	646	-	-	646
Colin Hardy Memorial Fund	1,500	(1,500)	-	-
	<u>6,545</u>	<u>(3,101)</u>	<u>(511)</u>	<u>2,933</u>
Restricted funds				
The Butte de Warlencourt	-	(2,367)	2,367	-
Riqueval Bridge Repairs	500	-	(500)	-
Branch Support	1,873	(504)	(1,369)	-
	<u>2,373</u>	<u>(2,871)</u>	<u>498</u>	<u>-</u>
TOTAL FUNDS	<u>238,787</u>	<u>186,103</u>	<u>-</u>	<u>424,890</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	415,356	(223,281)	192,075
Designated funds			
Special Event Fund	-	(1,601)	(1,601)
Colin Hardy Memorial Fund	-	(1,500)	(1,500)
	-	(3,101)	(3,101)
Restricted funds			
The Butte de Warlencourt	-	(2,367)	(2,367)
Branch Support	-	(504)	(504)
	-	(2,871)	(2,871)
TOTAL FUNDS	415,356	(229,253)	186,103

19. EMPLOYEE BENEFIT OBLIGATIONS

The Association makes contributions to the pension scheme of its employee. The assets of the scheme are held separately from those of the Association in an independently administered fund. The pension cost charge represents contributions payable for the period. Contributions totalling £134 (2021: £144 payable) were receivable at the balance sheet date and are included in debtors.

20. RELATED PARTY TRANSACTIONS

During the period the Association incurred expenditure through certain Trustees and Appointees or their close family members for services provided in furtherance of the Association's charitable objectives. These comprised:

£95,178 (2021: £88,355) to a company controlled by Ralph Lomas for printing and posting Stand To! and Bulletin and editing and commissioned article for Stand To! and Bulletin;

£5,600 (2021: £5,200) to Ralph Lomas for editing Stand To! and Bulletin;

£7,800 (2021: £5,200) to Jonathan Vernon for website editing and podcast services;

£Nil (2021: £1,056) to David Filsell for editing of book reviews for Stand To!;

£1,906 (2021: £Nil) to Andrea Hetherington for editing of book reviews for Stand To!;

£10,832 (2021: £7,600) to Matthew Leonard for editing Stand To!;

Ralph Lomas (Bulletin Editor), Matt Leonard (Stand To! Editor) and Jonathan Vernon (Website Editor) attend Executive meetings by invitation and participate actively in the management of the Association.

During the period the Association provided support to Branches in the form of other costs to a value of £1,727 (2021: £504).

The outstanding balances due to Trustees totalled £1,351 (2021: £170).

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022**

	Unrestricted funds £	Designated funds £	Restricted funds £	Year Ended 30.6.22 Total funds £	Period 1.11.20 to 30.6.21 Total funds £
INCOME AND ENDOWMENTS					
Donations and legacies					
Members' subscriptions	184,709	-	-	184,709	120,339
Donations	5,061	-	-	5,061	64,829
Gift aid	31,814	-	-	31,814	24,064
	<u>221,584</u>	<u>-</u>	<u>-</u>	<u>221,584</u>	<u>209,232</u>
Other trading activities					
Conference income	-	1,916	-	1,916	-
Stand To! and Bulletin reprints and back-issues	259	-	-	259	654
Stand To! advertising	825	-	-	825	-
Bulletin advertising	-	-	-	-	50
DVD sales	683	-	-	683	882
Calendar sales	8,342	-	-	8,342	8,521
Branded goods	1,702	-	-	1,702	1,738
Ancestry Royalties	255,481	-	-	255,481	192,536
Sundry income	-	-	-	-	15
Virtual tours	-	-	-	-	1,701
	<u>267,292</u>	<u>1,916</u>	<u>-</u>	<u>269,208</u>	<u>206,097</u>
Investment income					
Investment dividends	1,354	-	-	1,354	-
Deposit account interest	65	-	-	65	27
Investment interest	176	-	-	176	-
	<u>1,595</u>	<u>-</u>	<u>-</u>	<u>1,595</u>	<u>27</u>
Total incoming resources	490,471	1,916	-	492,387	415,356
EXPENDITURE					
Other trading activities					
Branded goods purchases and expenses	1,027	-	-	1,027	1,255
DVD purchases and royalties	2,747	-	-	2,747	297
Calendar expenses	5,246	-	-	5,246	4,889
Stand To! reprints expenses	-	-	-	-	257
	<u>9,020</u>	<u>-</u>	<u>-</u>	<u>9,020</u>	<u>6,698</u>

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022 - continued**

	Unrestricted funds £	Designated funds £	Restricted funds £	Year Ended 30.6.22 Total funds £	Period 1.11.20 to 30.6.21 Total funds £
Charitable activities					
Cost of production - Stand To!	67,217	-	-	67,217	57,782
Cost of production - Bulletin	35,509	-	-	35,509	45,422
Book Review Editor	1,906	-	-	1,906	656
Promotional events	25	-	-	25	921
November 11th expenses	6,383	-	-	6,383	922
Armistice Day Filming	7,896	-	-	7,896	8,783
Branch support	1,727	-	-	1,727	504
Branch Speakers' List	1,265	-	-	1,265	940
University grants	2,487	105	-	2,592	-
Pension Record cards storage	5,680	-	-	5,680	3,848
Wreaths, donations and other costs	16,089	-	-	16,089	355
The Butte de Warlencourt	1,183	-	-	1,183	2,367
Wolverhampton Videos	-	-	-	-	(921)
Other projects	15,210	-	-	15,210	2,522
Cost of Conferences	-	2,969	-	2,969	-
PhD sponsorship	7,000	-	-	7,000	7,000
Other grants	-	-	-	-	1,500
Webinar Talk costs	4,408	-	-	4,408	4,900
Virtual Tours costs	9,525	-	-	9,525	8,100
	183,510	3,074	-	186,584	145,601
Support costs					
Management					
Wages and salaries	34,776	-	-	34,776	19,879
Pensions	811	-	-	811	891
Insurance	2,670	-	-	2,670	2,007
Postage	6,932	-	-	6,932	5,698
Telephone	1,489	-	-	1,489	652
Stationery, photocopy and computer expenses	11,080	-	-	11,080	4,025
Advertising, promotion, communications and public relations	12,306	-	-	12,306	8,018
Sundries	7,274	-	-	7,274	1,730
Travelling and subsistence	907	-	-	907	62
Branch Chairman's conference	-	-	-	-	1
Digital and website costs	20,985	-	-	20,985	15,892
Podcasts	-	-	-	-	40
Bank and credit card charges	3,056	-	-	3,056	1,990
Subscriptions	446	-	-	446	387
Rental of storage space	569	-	-	569	333
Investment manager fees	975	-	-	975	-
New membership cards	1,205	-	-	1,205	-
Staff recruitment costs	-	-	-	-	175
Exchange differences	(1)	-	-	(1)	(22)
	105,480	-	-	105,480	61,758
Governance costs					
Auditors' remuneration	2,500	-	-	2,500	2,500
Accountancy fees	9,250	-	-	9,250	8,408
Trustee meetings	3,027	-	-	3,027	-
AGM expenses	18,325	-	-	18,325	3,288
Legal fees	-	-	-	-	1,000
	33,102	-	-	33,102	15,196
Total resources expended	331,112	3,074	-	334,186	229,253
Net income before gains and losses	159,359	(1,158)	-	158,201	186,103
Realised recognised gains and losses					
Realised gains/(losses) on fixed asset investments	(23,821)	-	-	(23,821)	-
Net income	135,538	(1,158)	-	134,380	186,103

THE WESTERN FRONT ASSOCIATION

England & Wales - Charity number 298365

Accounts

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Professor Peter Simkins MBE FRHistS

President

Professor Gary Sheffield BA MA PhD FRHistS

Vice Presidents

The Mayor of Albert
The Burgomaster of Ypres
Andre Coilliot
Lt. Col. (Rtd) Graham W Parker OBE (resigned 27.10.20)
General (Rtd) The Lord Dannat GCB CBE MC DL (resigned 18.10.20)
Professor John Bourne BA PhD FRHistS
Lt. Col (Retd) Christopher Pugsley DPhil FRHistS
Dr Roger V Lee PhD jssc
Major-General (Rtd) Mungo Melvin CB OBE
Dr Jack Sheldon MA PhD FRGS
Col (Rtd) Patrick M Dennis OMM
Dr Spencer Jones BA (Hons), MPhil, PhD, FRHistS (appointed 24.4.21)

Trustees

Anthony Bolton (Chair)
Colin Wagstaff
David Tattersfield
Garry Trown
Dr Tom Thorpe
Mark Macartney
Gerard White
Richard Hughes
Dr William Butler (resigned 26.10.21)
Evelyn Wilson
Jill Stewart
Jonathan D'Hooghe (resigned 8.8.21)
Derek Blair

Administration Office

BM Box 1914
LONDON
WC1N 3XX

Independent auditors

Martin and Company Audit Limited
Chartered Accountants
and Statutory Auditors
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Bankers

Lloyds Bank Plc
1 Vicar Street
Kidderminster
DY10 1DH

Charity registered number

298365



ANNUAL REPORT AND ACCOUNTS 2020-2021

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021



PRESIDENT'S INTRODUCTION & REFLECTIONS

Professor Gary Sheffield MA PhD FRHistS FRSA
Honorary President, The Western Front Association

The period from the beginning of November 2020 to the end of June 2021 was of course dominated by the COVID-19 pandemic. It was a time of lockdowns and restrictions, but by the end we had a gradual loosening and a glimpse of a possible return to some sort of normality. All of this had a big impact on the Western Front Association and the way that we operate. For me, several experiences sum up the topsy-turvy world that we lived through. My wife and I took the opportunity of a brief period of loosening of lockdown to have a holiday by the seaside in southern England – in December! And while we were away, I gave a talk by Zoom to the Surrey branch. The lockdown was reimposed just a few weeks later, and for the first time ever we spent Christmas Day on our own, unwrapping our presents while on a Zoom call with our family members who were in different parts of the country. I suspect that our experience of Christmas 2020 was not very different from those of most other people.

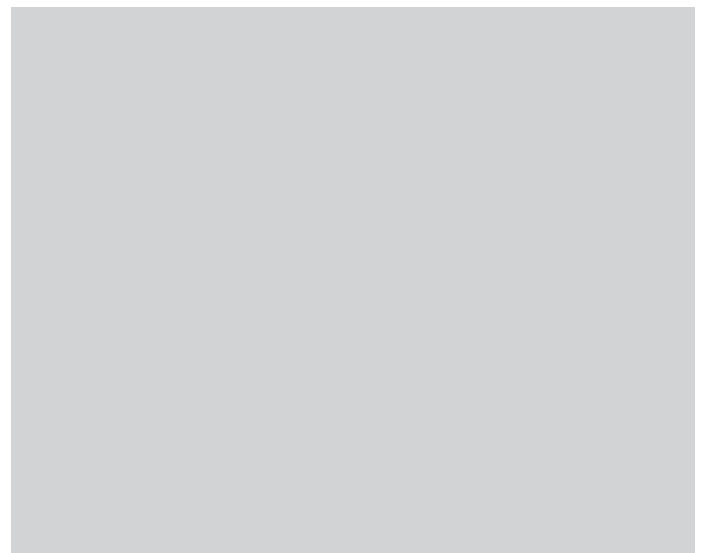
Against this background, it is a matter of great pride for me as The Western Front Association President that Branches have kept going under very difficult circumstances, making the best of it by holding virtual meetings and the like. I would like to thank the Branch Chairs, committees and Branch members - in other words, all the people who are the lifeblood of the WFA at a local level - for their immense but usually unsung efforts. Thanks to you the grassroots of the Western Front Association are strong. It is a significant achievement. It would have been all too easy during the difficult period of the pandemic for people to simply have given up, even if only temporarily. That didn't happen. Thank you.

I also want to thank Tony Bolton and the Executive Committee for their continuing hard work on behalf of the WFA. As President, I get to see just enough of their work to be impressed with their dedication to the Association, and how much effort they put in. It may be obvious but it bears saying: without the work of the members of the EC, and that of their predecessors, nationally the WFA would not exist. The WFA's membership rose during this period. Thanks to our greatly increased online presence, which is of course a product of pandemic and lockdown, our reach is greater than ever before, not just nationally, but globally. While it is a little invidious to mention individuals, I would like to thank Matt Leonard, who has maintained the customarily impressive quality of *Stand To!* under his editorship, while in some respects taking it off in some slightly different directions.

Over a quarter of a century ago, the WFA revived the custom of holding a wreath-laying Ceremony on Whitehall on 11 November. Ever since then, our event at the Cenotaph, at the very heart of the power of the British state, has been a highlight

of The Western Front Association's year. Indeed, it has become an event of national significance. In November 2020 it seemed that because of lockdown and the pandemic, our ceremony was not going to happen. But thanks in no small part to excellent work by Lieutenant-Colonel David Luck, a WFA member and part of the military team which planned the event, it was able to go ahead. It was on a smaller scale than usual, but a representative group of us were able to pay our respects at the Cenotaph. It would have been terrible sad if the ceremony had been cancelled. My sincere thanks go to David, and also to Rich Hughes, who worked tirelessly to make the event happen.

January 2021 marked the centenary of the birth of our founding President, John Terraine. As well as being one of the most significant historians of the First World War that Britain has produced, his contribution to the birth and development of our Association was immense. I am very conscious of following in his footsteps as President of the WFA, and he was enormously influential on my development as a military historian. So I was delighted in January to give the first of two online talks on his work (I gave a second in September, which lies beyond the period covered by this report) and was asked to write a piece re-visiting Terraine's important 1980 book *The Smoke and the Fire*. This appeared in the April 2021 issue of *Stand To!* Finally, I am preparing a major article on John Terraine for *Stand To!*, which I hope will appear in 2022. None of my pieces were uncritical: John deserved better than that. But he emerges from my 'warts and all' studies as a hugely significant figure. As his successor-but-three as WFA President, in his centenary year I felt privileged to mark John's contribution both to the Association and the history of the First World War more widely.



Finally, we live of course in an era where history is in the forefront of politics. Particular interpretations of history are used by groups of very different persuasions to reinforce their arguments. In my professional life, as an author and an academic, I have had cause to think about this in recent months. At a basic level, this is a time when the use of language and symbols really does matter. As an Association concerned with the history of a century ago, we would be remiss if we did not recognise this and be sensitive to the concerns of people within the WFA and indeed outside our community. Our record on this is good, and the current interest in history offers us a golden opportunity to reach beyond our ranks to more diverse groups and individuals. I am very pleased that various initiatives are underway to do just that.

We often hear complaints about people 'rewriting history':



REPORT BY THE CHAIR

Tony Bolton

The year opened with the country heading for the second, albeit more limited, lockdown of the year which came into effect on 5 November. Arrangements for the commemoration of the centenaries of the unveiling of the permanent Whitehall cenotaph and the interment of the Unknown Warrior at Westminster Abbey were thrown into uncertainty. The efforts by the Western Front Association to lobby for at least a nominal presence at 11am on the 11 November were rewarded by a greatly curtailed ceremony at which the President and myself, together with a very limited number of members and guests were able to lay the WFA wreath. The experience of marching down an eerily empty Whitehall will no doubt live with the participants for some time. The WFA were also represented in Westminster Abbey at a socially distanced service of commemoration. The WFA were also instrumental in commissioning a video of the annual service from the Guards' Chapel which was made available to members.

The Centenary of the Interment of the Unknown Warrior and the occasion of our own Fortieth Anniversary were marked by special publications, in the case of the former in cooperation with the National Army Museum. Although the pandemic prevented further celebration of our Ruby Anniversary, we did receive a congratulatory letter from the Secretary of State for Digital, Culture, Media and Sport, thanking the Association for working with the DCMS during the centenaries of the past few years.

Support for members continued with webinars and the introduction of six virtual battlefield tours in association with Battle Guide Tours Ltd. The limited attendance live broadcasts were all sold out and the recordings have been a popular addition to the members area of the website.

Actually this is exactly what historians do – history is not fixed for all time. Rather, it is re-interpreted in the light of new evidence and thinking. In fact 'rewriting history' is what John Terraine was accused of doing, when he rehabilitated the reputation of Douglas Haig. The key thing is whether this re-interpretation is done carefully, in a sound, scholarly fashion, and if it is based firmly on the evidence. This is where the WFA comes in. We have an excellent record of promoting scholarship, and having members who hold diverse opinions. While I would not recommend deliberately setting out to engage in the 'history wars', if they come our way we simply need to carry on doing what we have done for 40 years: providing informed, evidence-based interpretations of the history of the Great War.

I look forward to seeing you at the AGM in April. It is being held, I am pleased to say, at my alma mater, the University of Leeds.

The first Branch Chair's zoom meeting was held with representatives of the Executive Committee on 7 April and this was generally agreed to have been a useful exchange. The Executive Committee has continued to draw up policy and procedure documents to enable the Association to fulfil its legal obligations and to regulate its operations. A new Social Media Policy has been agreed together with formal Standing Orders and a Code of Conduct. A revised Complaints procedure document was also agreed. During the financial year contact was renewed with both our Belgium and Dutch affiliated associations and Letters of Understanding have been signed and exchanged.

Membership numbers have continued to grow during the year and a new staff member Maya Shapland joined the organisation. Maya will job share with Sarah and provide a degree of resilience for the Association.

The AGM for the year ended 31 October 2020 took place on 24 April 2021 it was held in audio visual format on line due to the continuing pandemic restrictions. The Executive Committee were pleased with the success of the event with both proxy and on-line voting taking place. Confirmed at the AGM, Dr Spencer Jones has become an Honorary Vice-President of the Association. Retiring Vice-President Graham Parker was awarded a WFA Hero award for his service to the Association over many years. Finally, the financial security of the Association has been greatly strengthened by the success of the Pension Record Card digitisation contract with Ancestry which continues to deliver significant additions to the Associations funds. The Association has also benefitted this year from a number of generous bequests for which the Executive Committee wish to express their thanks.

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

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The trustees present their report with the financial statements of the charity for the period 1 November 2020 to 30 June 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

Policies and objectives

The Association was formed in 1980 with the aim of furthering interest in the period 1914 - 1918, to perpetuate the memory, courage and comradeship of those on all sides who served their countries in France and Flanders and their own countries during The Great War. It does not seek to justify or glorify war. It is not a re-enactment society nor is it commercially motivated. It is entirely non-political and applications for membership will be welcomed from anyone with an interest in the subject.

The object of the Association is to educate the public in the history of The Great War with particular reference to The Western Front. It achieves this objective, primarily via its membership publications (Stand To! and Bulletin), website and social media, by supporting and promoting Great War related events and projects, and by branches holding monthly public meetings with a talk on a Great War related topic. The Trustees have paid due regard to guidance provided on public benefit by the Charity Commission in deciding what activities the charity should undertake.

The Association continues to keep close contact with like-minded groups and organisations.

The Executive Committee remains active and fully committed to the challenges ahead. It is constantly aware of the need to review and improve its existing members' services and publications, as well as the administrative systems and controls required to support the Association.

Public benefit

The main activities undertaken to further the charity's purposes for the public benefit are the production of three editions of Stand To! and three editions of Bulletin during the year. Webinars have been commissioned and broadcast at weekly or in some times twice weekly intervals with access for up to 1,000 participants. The website and podcast programme have been maintained and updated throughout the year.

Achievements and performance

a. Educational and Promotional Events

The Association continues to hold an annual Service of Remembrance at the Cenotaph in London on 11 November, followed by a service at the Guards Chapel. The advent of the Covid pandemic rendered conferences impossible but weekly or twice weekly webinars have attracted considerable interest and have been at maximum capacity on a number of occasions. For those unable to access the webinars the contents have been placed on the Association's YouTube channel which has shown considerable growth in numbers over the year.

b. Membership

There was a net increase of 7.25% (2020: net increase of 2.66%) in membership during the year. Membership Numbers by Region as at 30 June were as follows:

	2021	2020
United Kingdom	5,638	5,267
Europe	231	230
Rest of World	373	323
Total	6,242	5,820

Financial review

Financial position

At 30th June 2021 the Association had funds of £424,890 of which £Nil were restricted in nature.

Reserves policy

It is the policy of the Association that unrestricted funds which have not been designated for a specific use should be maintained at a level adequate to produce the next edition of Stand To! and Bulletin and to be able to pay ongoing administrative expenses for three months. The Trustees estimate that an amount of £30,000 would be sufficient for this purpose. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Association's current activities while consideration is given to ways in which additional funds may be raised.

The extent of the additional income received from the Pension Record card digitization was and remains unforeseeable by the trustees. The unexpected benefit has allowed for a substantial addition to normal reserves however the temporary increase in reserves has enabled the Association to weather the effects of the Covid pandemic. The trustees expect to use the additional short-term increase in reserves to provide members, and the interested public with additional benefits during the uncertain future progress of the current exigencies.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Future Plans

The Association continues to promote Great War related events and projects in order to educate and widen public knowledge.

Structure, Governance and Management**Governing document**

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

Charity constitution

The Western Front Association was inaugurated on 11 November 1980 and is regulated by its Constitution.

Recruitment and appointment of new trustees

The Trustees who served during the year are shown on the Reference and Administrative Information page. Trustees are appointed annually at the Annual General Meeting. Any new trustee will be a member of the Association and will therefore already be familiar with the activities of the charity. On appointment as a trustee, each is provided with a copy of the Charity Commission's literature on the role and responsibilities of a charity's trustee.

Organisational structure

The Trustees determine the general management policies of the Association and have held a number of virtual meetings since their last report (13 February 2021). There have been no major changes in the policies adopted to achieve the objectives, since the last report.

The Trustees form an Executive Committee which conducts the management of the Association. The Trustees also appoint non-trustee committee officers to render assistance and undertake specific management roles. Non-trustee committee officers are invited to attend and address meetings of the Executive Committee but have no vote in Committee.

Response to the Covid-19 Pandemic

Due to the Covid-19 pandemic the 2021 AGM was held via videoconferencing. Covid-19 permitting, the 2022 AGM will be a physical meeting, but with the option of remote attendance through videoconferencing. Support for members, first introduced in the last financial year in response to the first lockdown, continued with webinars, additional issues of Trench Lines e-newsletter and the introduction of six virtual battlefield tours in association with Battle Guide Tours Ltd. The limited attendance live broadcasts were all

sold out and the recordings have been a popular addition to the members area of the website.

Branches

Members of the Association have formed branches to organise meetings with guest speakers, to exchange information and for social purposes. The Association has no direct control but does exercise a general oversight over branches. To pay for their meetings and other expenses, branches may derive income from members' and visitors' donations. There are no material transactions between the Association and its branches. Branches do not raise money for the Association and apart from small grants for set-up costs, contributions to Zoom conference costs, small post Covid-19 restart grants and to facilitate branch meetings via videoconferencing they do not receive grants from the Association. There are 54 branches in the UK and several branches overseas. All branch officers must be paid up members of the Association. Contact may be made with any branch via the list of branch chairmen which appears in Bulletin.

Risk management

The Trustees have assessed the major risks to which the Association is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Trustees' Responsibility Statement

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 4 December 2021. and signed on its behalf by:

Tony Bolton - Trustee

Trustees' Report 2020/2021

The Covid pandemic greatly limited commemorations of Armistice Day 2020, but even this curtailed commemoration was only possible as a result of positive meetings with the DCMS. The service at Victoria Station had to be abandoned, but we were able to lay the WFA's wreath at the memorial. We were also honoured to be asked to lay a wreath on behalf of the Government of Flanders. DCMS finally confirmed that the WFA could hold its service at the Cenotaph, but numbers would be limited. On the day, the WFA group of ten was on parade at 10.30 on Horse Guards. They were then marched up Whitehall, determined to represent and perpetuate the memory, courage and comradeship that so inspires. John Chester proudly carried, then laid, the Association's wreath. A specially commissioned service from the Guards Chapel was made available to all members via YouTube.

The WFA President's Conference was held as a digital Conference on 1 May. Four new talks looked at different aspects of 1915. A further collaborative virtual conference with the National Army Museum and British Commission for Military History was held 12/13 June. The two-day conference looked at the role of the Empire and Dominions in the Great War, looking at different theatres of war around the world.

During this eight-month period the Association delivered six high quality publications.

Starting with, in November 2020, the Unknown Warrior Centenary, a special edition of "Stand To!" (120) of 100pg, with twenty-four articles, was published with editorial support from the National Army Museum and a specially commissioned editor. This was followed by two regular productions of "ST!" (121) 60pgs appeared in January and then in April (122) 60pgs, providing overall a total of forty-five quality articles.

Also delivered to members during this shortened year were two editions of the Bulletin: December 2020 (118) with 60pg, March 2021 (119) with 48pg and these continued to provide up-to-date information on WW1 history, the battlefields today with emphasis on remembrance and education and coverage of special events. A 40th anniversary Bulletin Special containing sixty pages relating to the founding of the Association, by John Giles, in 1980 was also sent to members with Bulletin (118) many of whom had contributed to the content.

Thirty-four podcasts were broadcast during the period. Subjects covered were wide and varied and included Belgian refugees in Glasgow; Logistics during the Battles of Messines and Third Ypres Campaign and Irish Women during the Great War. The total number of downloads the podcast had received by June 2021, since it was established in February 2017, was 421,109. The average download per show at the end of June 2021 was 1,950.

Our response to the various lockdowns has been to concentrate effort into the channels still open to us. The use of the website continued to grow. Comparing this period with the same period the year before a greater number of spikes of interest (around webinars and online conferences)

are evident - in some instances reaching 2,000 visitors to the website a day, while an average increase in people visiting the website from around 1,000 a day to 1,700 or more a day. It is clear that events draw in audiences on the day and around the webinar itself, before, during and after.

One apparently permanent development has been an increase in the proportion of visitors being directed to the website from social media (15% to 23%) with a marginal drop in organic search from 48% to 46%. With social media, Facebook dominates - 87% of referrals, (30,000 new users in the period) followed by Twitter 11% (4,000 users in the period) with small visitor increases coming from YouTube, Instagram and more recently LinkedIn.

On average people spent a little under three minutes on the website at a time and clicking through two or three items showing that there is some browsing, if not as much as we might like. During this period interest from around the world grew to UK 57%, US 15%, Australia 6%, Canada 5%, Ireland 2%. This must surely be a consequence of both running webinars to interest audiences from around the world at a time to suit them, but also by having plenty of appropriate content on the website as well, in the form of podcasts, webinars and recordings, articles and book reviews.

In Ireland, as in the UK as a result of the Covid restrictions, branches were not able to hold or attend Services of Remembrance in November 2020. However, committee members did lay wreaths at local memorials and Remembrance Sunday was also marked on social media.

An issue of *Distant Thunder*, the journal of the WFA Irish branches was circulated to members on the island of Ireland and to all branch chairs.

Branch members have continued to engage with schools providing online talks to students and teachers. Social media has also been used to inform people about the WFA and its activities. Despite the Covid restrictions and the consequential reduction in WFA activities, membership numbers in Ireland have been stable.

In the past financial period, the Executive Committee has remained unchanged and has held seven EC meetings by zoom, with the AGM on 24 April 2021 also being via zoom, with a total of 74 members in attendance and 117 members submitting proxy votes. All questions raised by members at the AGM were answered in the meeting.

An educational competition to invite school children to write a letter to the Unknown Warrior proved a success. A database of schools from those who participate in our projects and encourage the sharing of good practice has been established. A regular Autumn competition aimed at Years 8 and 9 in secondary schools, with a different theme for each, and the Malcolm Doolin Local History Award – an annual project open to primary and secondary schools have all been launched. A feature of the latter project is that they can elect to be linked with a WFA member. Education activities continue to feature in Bulletin to publicise projects, share good practice and educational opportunities and to showcase young people's work.

During the period the final set of Pension Records were released by our partners Ancestry.com on their Fold3 site. These were the eagerly anticipated 'soldiers survived' cards which were the largest single set of records to be saved by the association. These were published in January 2021 and comprise approximately three million individual records. As with other sets of pension records these are freely accessible to paid up members of the association via the 'members area' on the website. There are now more than 7.5 million records in the public domain – being the results of the WFA's vision a number of years ago in seeing the value of these. The Association is receiving quarterly royalties from Ancestry, which will amount to some £300,000 per year.

We have well over one hundred volunteers working on enhancing these records with 'hometown' details which will make these records more 'findable' and also even more useful for those undertaking research into towns and communities during the war. A very ambitious project was launched following the success of the previous year's 'Alias' and 'Hometown' projects. It was realised this would take many months, and possibly well over a year to complete and was under the umbrella name of 'Big Push' designed to capture the alias details and 'Hometown' addresses on the three million cards that were made available. A further project to index Rolls of Honour has also been launched.

In the eight months being reviewed in these accounts, the Monday evening webinars have gone from strength to strength, with 47 being 'aired'. These were made available 'live' on zoom and simultaneously broadcast into the WFA's Facebook page. Zoom audiences alone across these events were nearly 21,000. Facebook figures will have taken this number even higher, but these numbers don't count those who watched these presentations on the WFA's YouTube channel. Some of these have been viewed many thousands of times. The record number for one of these webinars being viewed on YouTube is an incredible 29,000. Webinars also produce a spike of interest on the website.

Another significant and highly popular innovation, which was a response to the Covid 19 pandemic, was the launching of 'Virtual Tours' of the battlefields. Correctly anticipating these would be very popular, these were strictly limited to one registration per WFA member across the six tours. Feedback was requested from those attending which showed the value members placed in this initiative. These tours remained available to view on the WFA's website for a year after they went 'live' therefore making them available to those who were unable to book a 'live' place.

In December 2020 work started on the *Stereoscope* project to bring thousands of digitised Great War stereoscopic images to the WFA's website. The images have been kindly supplied by the Jordan/Ference Collection, greatwarin3D.org. Five volunteers were recruited. Starting just before Christmas the team produced dozens of spreadsheets on which up to eleven separate indexes against each image were recorded. The spreadsheets were then uploaded progressively to the database and Stereoscope was unveiled to members in early April with an initial online total of more than 2,000 images. The indexing work continued in the meantime and by the end of June some 3,300 images were online.

During the period, the number of issues of 'Trench Lines' continued to be issued at an increased rate. Monthly mailings were sent out to approximately 7,700 recipients. The growth in members subscribing to this e-newsletter has been very pleasing. The open-rate of these magazines is also many times more than 'sector average' which suggests that the content is also very much enjoyed by members.

The growth in all our social media platforms has been both significant and pleasing. Facebook followers have risen by almost 8,000 a rate of growth outstripping the number reported previously. Some of our Facebook posts have gone 'viral', an advertising boost for these posts can see our audience rising to 100 or 200,000 views clearly raising the profile of the WFA world-wide. YouTube subscribers have increased by 46% and sixty-three new videos were posted in the period. Video views have also risen by 33% so the importance of digital and social media is clear from the growth figures quoted.

In Europe we were able to renew our contacts with both the Dutch and Belgium WFAs. Letters of understanding were agreed and exchanged with both following friendly and useful zoom meetings. These exchanged letters set out our relative positions.

The financial relationship between the WFA and its branches was also reconfirmed in a statement agreed by our auditors and accountants this year and as a result some were offered small restart grants where Covid had caused extreme hardship.

Branded goods continued to be an important feature of the WFA. New items are always being considered. A slate coaster, made to commemorate forty years of the WFA (1980 – 2020) has proved very popular. Calendar sales for the 2021 version were the best to date reaching 1,100, up more than 10% on the 2020 sales, this generated increased income for the Association. Images for the 2022 calendar have already been agreed. There was a significant increase in e-shop sales probably due to branches not having physical meetings. New items adding to our range of goods, included a mouse-mat and the most recent is a fridge magnet.

Branches were advised on keeping safe and the mechanics of arranging Zoom meetings. When restrictions lifted advice given on how to return to live meetings. Annual Health Checks arranged at the time of branch AGMs and guidance given on how they might submit their report.

Membership during the eight months reported here has increased by 7.3 per cent. (5,820 up to 6,242) and trustees are pleased to report that this increase continues.

Tony Bolton
Chair

Report of the Independent Auditors to the Trustees of The Western Front Association

Opinion

We have audited the financial statements of The Western Front Association (the 'charity') for the period ended 30 June 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2021 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to the charity via discussions with the trustees and our previous knowledge of the charity. This identified that the most significant laws and regulations relate to the form and content of the financial statements such as the Charities Act 2011, the Charities SORP (FRS 102) and Financial Reporting Standard 102. The charity complies with these laws and regulations by using appropriately qualified professionals to prepare the financial statements.

As part of our planning process we assessed susceptibility of the charity's financial statements to material misstatements, including how fraud might occur by making an assessment of the key risks. The keys risks identified are revenue recognition and management override. The trustees' confirmed no actual, suspected or alleged cases of fraud.

Based on this assessment we designed our audit procedures to address these key risk areas with an emphasis on testing the incoming resources and those areas susceptible to management override including testing manual journals and making enquiries of management.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Martin and Company Audit Limited
Chartered Accountants
and Statutory Auditors
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date: 7 December 2021

Statement of financial activities for the period 1 November 2020 to 30 June 2021

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	209,232	-	-	209,232	201,853
Other trading activities	3	206,097	-	-	206,097	176,434
Investment income	4	27	-	-	27	68
Total		415,356	-	-	415,356	378,355
EXPENDITURE ON						
Raising funds	5	6,698	-	-	6,698	7,937
Charitable activities	6	216,583	3,101	2,871	222,555	232,390
Charitable activity						
Total		223,281	3,101	2,871	229,253	240,327
NET INCOME/(EXPENDITURE)						
		192,075	(3,101)	(2,871)	186,103	138,028
Transfers between funds	17	13	(511)	498	-	-
Net movement in funds		192,088	(3,612)	(2,373)	186,103	138,028
RECONCILIATION OF FUNDS						
Total funds brought forward		229,869	6,545	2,373	238,787	100,759
TOTAL FUNDS CARRIED FORWARD		421,957	2,933	-	424,890	238,787

Balance sheet as at 30 June 2021

	Notes	30.6.21 £	31.10.20 £
CURRENT ASSETS			
Stocks	13	2,491	1,617
Debtors	14	85,797	65,202
Cash at bank		<u>430,450</u>	<u>268,959</u>
		518,738	335,778
CREDITORS			
Amounts falling due within one year	15	<u>(93,848)</u>	<u>(96,991)</u>
NET CURRENT ASSETS		<u>424,890</u>	238,787
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>424,890</u>	<u>238,787</u>
NET ASSETS		<u>424,890</u>	<u>238,787</u>
FUNDS	17		
Unrestricted funds		421,957	229,869
Designated		2,933	6,545
Restricted		-	<u>2,373</u>
TOTAL FUNDS		<u>424,890</u>	<u>238,787</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 December 2021 and were signed on its behalf by:

Tony Bolton
Trustee

Notes to the Financial Statements for the period ended 30 June 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.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Western Front Association constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised once the Association has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Subscriptions are renewed annually in advance throughout the year. Subscription income is allocated on a pro-rata basis based on amounts received and amounts relating to the following financial year are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the Association is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Association that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Association has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Association, or the Association is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Association has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Association of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general time of volunteers is not recognised.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the Association and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Association's educational operations, including support costs and costs relating to the governance of the Association apportioned to charitable activities.

All resources expended are net of recoverable VAT.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office Equipment	- 33 1/3% per annum on cost
Website, eshop and database	- 33 1/3% per annum on cost

All assets costing more than £1,000 are capitalised whilst expenditure under £1,000 is written-off at the time of purchase.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Association and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The following are designated funds:

Eric Axe Deceased Fund - Set up from a legacy received from the late Mr Axe. No purpose was stated in his will, but the Trustees have decided to use this fund for educational purposes.

Battlefields Memorial Fund - This fund comprises donations from the public and the Daily Mirror and it is to be used for the preservation and maintenance of Western Front Association war memorials.

Conference Fund - Set aside by the Trustees, this fund is to be used in support of the Association's conference activities.

Colin Hardy Memorial Fund - This fund is to be utilised to provide two annual awards for the best essays written by high school students.

Esther & Derek Smith Fund - This fund is to be utilised to increase the annual award made for the best MA dissertation.

Special Events Fund - Set aside by the Trustees, this fund is to be utilised to support significant projects and events.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Association for particular purposes. The costs of raising and administering such funds are charged against the specific fund where appropriate. The aim and use of each restricted fund is set out in the notes to the financial statements.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Association; this is normally upon notification of the interest paid or payable by the Bank.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities.

Going concern

The Trustees have reviewed the circumstances of the Association and consider that adequate resources continue to be available to fund activities for the foreseeable future. The Trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Designated funds	Restricted funds	Period 1.11.20 to 30.6.21 Total funds	Year Ended 31.10.20 Total funds
	£	£	£	£	£
Members' subscriptions	120,339	-	-	120,339	168,850
Donations	64,829	-	-	64,829	2,302
Gift aid	24,064	-	-	24,064	30,701
	<u>209,232</u>	<u>-</u>	<u>-</u>	<u>209,232</u>	<u>201,853</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds	Designated funds	Restricted funds	Period 1.11.20 to 30.6.21 Total funds	Year Ended 31.10.20 Total funds
	£	£	£	£	£
Stand To! and Bulletin reprints and back-issues	654	-	-	654	986
Stand To! advertising	-	-	-	-	345
Bulletin advertising	50	-	-	50	920
DVD sales	882	-	-	882	1,524
Calendar sales	8,521	-	-	8,521	7,479
Branded goods	1,738	-	-	1,738	2,902
Ancestry Royalties	192,536	-	-	192,536	162,278
Sundry income	15	-	-	15	-
Virtual tours	1,701	-	-	1,701	-
	<u>206,097</u>	<u>-</u>	<u>-</u>	<u>206,097</u>	<u>176,434</u>

4. INVESTMENT INCOME

	Unrestricted funds	Designated funds	Restricted funds	Period 1.11.20 to 30.6.21 Total funds	Year Ended 31.10.20 Total funds
	£	£	£	£	£
Deposit account interest	27	-	-	27	68
	<u>27</u>	<u>-</u>	<u>-</u>	<u>27</u>	<u>68</u>

5. RAISING FUNDS**Other trading activities**

	Unrestricted funds	Designated funds	Restricted funds	Period 1.11.20 to 30.6.21 Total funds	Year Ended 31.10.20 Total funds
	£	£	£	£	£
Branded goods purchases and expenses	1,255	-	-	1,255	2,256
DVD purchases and royalties	297	-	-	297	516
Calendar expenses	4,889	-	-	4,889	4,687
Stand To! reprints expenses	257	-	-	257	338
Pension Record costs	-	-	-	-	140
	<u>6,698</u>	<u>-</u>	<u>-</u>	<u>6,698</u>	<u>7,937</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Charitable activity	145,601	76,954	222,555
	<u>145,601</u>	<u>76,954</u>	<u>222,555</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Period 1.11.20 to 30.6.21 £	Year Ended 31.10.20 £
Cost of production - Stand To!	57,782	47,381
Cost of production - Bulletin	45,422	47,134
Book Review Editor	656	3,463
Promotional events	921	-
November 11th expenses	922	7,252
Armistice Day Filming	8,783	2,873
Branch support	504	276
Branch Speakers' List	940	1,500
University grants	-	100
Pension Record cards storage	3,848	5,237
Wreaths, donations and other costs	355	1,119
The Butte de Warlencourt	2,367	3,550
Wolverhampton Videos	(921)	2,088
Other projects	2,522	1,008
PhD sponsorship	7,000	1,000
Other grants	1,500	1,500
Zoom Talk costs	4,900	2,575
Virtual Tour costs	8,100	-
	<u>145,601</u>	<u>128,056</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activity	<u>61,758</u>	<u>15,196</u>	<u>76,954</u>

Support costs, included in the above, are as follows:

Management

	Period 1.11.20 to 30.6.21 Charitable activity £	Year Ended 31.10.20 Total activities £
Wages and salaries	19,879	22,440
Pensions	891	1,163
Insurance	2,007	3,741
Postage	5,698	5,074
Telephone	652	1,143
Stationery, photocopy and computer expenses	4,025	5,221
Advertising, promotion, communications and public relations	8,018	8,126
Sundries	1,730	1,135
Travelling and subsistence	62	883
Branch Chairman's conference	1	12,289
Digital and website costs	15,892	18,510
Podcasts	40	357
Bank and credit card charges	1,990	1,865
Subscriptions	387	263
Rental of storage space	333	500
New membership cards	-	4,585
Staff recruitment costs	175	-
Exchange differences	(22)	-
Depreciation of tangible assets	-	3,868
	<u>61,758</u>	<u>91,163</u>

Governance costs

	Period 1.11.20 to 30.6.21	Year Ended 31.10.20
	Charitable activity £	Total activities £
Auditors' remuneration	2,500	2,500
Accountancy fees	8,408	5,272
Trustee meetings	-	4,071
AGM expenses	3,288	596
Working Group expenses	-	732
Legal fees	1,000	-
	15,196	13,171

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 June 2021 nor for the year ended 31 October 2020.

Trustees' expenses

	2021	2020
	£	£
Trustees		
Anthony Bolton	-	131
Richard Hughes	695	811
Mark Macartney	-	582
Stephen Oram	-	412
Brendan O'Shea	-	709
David Tattersfield	61	1,321
Tom Thorpe	-	454
Garry Trown	-	111
Colin Wagstaff	-	601
Gerard White	-	566
Jill Stewart	107	-
Evelyn Wilson	34	-
Appointees		
Ralph Lomas	-	-
Jonathan Vernon	-	271
	897	5,969

Expenses reimbursed include the costs of travelling, subsistence, telephone, postage and other administrative expenses paid personally by Trustees and Appointees.

10. STAFF COSTS

	Period 1.11.20 to 30.6.21 £	Year Ended 31.10.20 £
Wages and salaries	19,879	22,440
Other pension costs	891	1,163
	<u>20,770</u>	<u>23,603</u>

The average monthly number of employees during the period was as follows:

	Period 1.11.20 to 30.6.21 1	Year Ended 31.10.20 1
Administration of WFA Office	1	1

No employees received emoluments in excess of £60,000.

The charity employed one part time employee until April 2021 when another part time person was employed. These two members of staff averaged one full time employee in the period.

The Trustees are considered to be the key management personnel of the charity. The Trustees received no remuneration or other short term benefits during the period or the preceding year.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	200,353	1,500	-	201,853
Other trading activities	176,434	-	-	176,434
Investment income	68	-	-	68
Total	<u>376,855</u>	<u>1,500</u>	<u>-</u>	<u>378,355</u>
EXPENDITURE ON				
Raising funds	7,937	-	-	7,937
Charitable activities				
Charitable activity	224,144	4,696	3,550	232,390
Total	<u>224,144</u>	<u>4,696</u>	<u>3,550</u>	<u>232,390</u>
NET INCOME/(EXPENDITURE)	144,774	(3,196)	(3,550)	138,028
Transfers between funds	(6,550)	3,000	3,550	-
Net movement in funds	138,224	(196)	-	138,028
RECONCILIATION OF FUNDS				
Total funds brought forward	91,645	6,741	2,373	100,759
TOTAL FUNDS CARRIED FORWARD	<u>229,869</u>	<u>6,545</u>	<u>2,373</u>	<u>238,787</u>

12. TANGIBLE FIXED ASSETS

	Office equipment £	Website, eshop and database £	Totals £
COST			
At 1 November 2020 and 30 June 2021	<u>1,066</u>	<u>12,270</u>	<u>13,336</u>
DEPRECIATION			
At 1 November 2020 and 30 June 2021	<u>1,066</u>	<u>12,270</u>	<u>13,336</u>
NET BOOK VALUE			
At 30 June 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 October 2020	<u>-</u>	<u>-</u>	<u>-</u>

13. STOCKS

		30.6.21	31.10.20
		£	£
Stand To! Reprint Volumes 2&3		-	23
Branded goods		<u>2,491</u>	<u>1,594</u>
		<u>2,491</u>	<u>1,617</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		30.6.21	31.10.20
		£	£
Tax recoverable		4,342	6,101
VAT		3,627	403
Prepayments and accrued income		<u>77,828</u>	<u>58,698</u>
		<u>85,797</u>	<u>65,202</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		30.6.21	31.10.20
		£	£
Social security and other taxes		-	286
Other creditors		9,425	24,673
Deferred income		<u>84,423</u>	<u>72,032</u>
		<u>93,848</u>	<u>96,991</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	30.6.21 Total funds £	31.10.20 Total funds £
Current assets	515,134	3,354	250	518,738	335,778
Current liabilities	<u>(93,177)</u>	<u>(421)</u>	<u>(250)</u>	<u>(93,848)</u>	<u>(96,991)</u>
	<u>421,957</u>	<u>2,933</u>	<u>-</u>	<u>424,890</u>	<u>238,787</u>

17. MOVEMENT IN FUNDS

	At 1.11.20 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
Unrestricted funds				
General Fund	229,869	192,075	13	421,957
Designated funds				
Eric Axe Deceased Fund	392	-	(392)	-
Battlefield War Memorials Funds	2,084	-	-	2,084
Ester & Derek Smith Memorial Fund	203	-	-	203
Special Event Fund	1,720	(1,601)	(119)	-
Conference Fund	646	-	-	646
Colin Hardy Memorial Fund	1,500	(1,500)	-	-
	<u>6,545</u>	<u>(3,101)</u>	<u>(511)</u>	<u>2,933</u>
Restricted funds				
The Butte de Warlencourt	-	(2,367)	2,367	-
Riqueval Bridge Repairs	500	-	(500)	-
Branch Support	1,873	(504)	(1,369)	-
	<u>2,373</u>	<u>(2,871)</u>	<u>498</u>	<u>-</u>
TOTAL FUNDS	<u><u>238,787</u></u>	<u><u>186,103</u></u>	<u><u>-</u></u>	<u><u>424,890</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	415,356	(223,281)	192,075
Designated funds			
Special Event Fund	-	(1,601)	(1,601)
Colin Hardy Memorial Fund	-	(1,500)	(1,500)
	-	(3,101)	(3,101)
Restricted funds			
The Butte de Warlencourt	-	(2,367)	(2,367)
Branch Support	-	(504)	(504)
	-	(2,871)	(2,871)
TOTAL FUNDS	<u><u>415,356</u></u>	<u><u>(229,253)</u></u>	<u><u>186,103</u></u>

17. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.11.19 £	Net movement in funds £	Transfers between funds £	At 31.10.20 £
Unrestricted funds				
General Fund	91,645	144,774	(6,550)	229,869
Designated funds				
Eric Axe Deceased Fund	392	-	-	392
Battlefield War Memorials Funds	2,084	-	-	2,084
Ester & Derek Smith Memorial Fund	303	(100)	-	203
Special Event Fund	1,816	(3,096)	3,000	1,720
Conference Fund	646	-	-	646
Colin Hardy Memorial Fund	1,500	-	-	1,500
	<u>6,741</u>	<u>(3,196)</u>	<u>3,000</u>	<u>6,545</u>
Restricted funds				
The Butte de Warlencourt	-	(3,550)	3,550	-
Riqueval Bridge Repairs	500	-	-	500
Branch Support	1,873	-	-	1,873
	<u>2,373</u>	<u>(3,550)</u>	<u>3,550</u>	<u>2,373</u>
TOTAL FUNDS	<u>100,759</u>	<u>138,028</u>	<u>-</u>	<u>238,787</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	376,855	(232,081)	144,774
Designated funds			
Ester & Derek Smith Memorial Fund	-	(100)	(100)
Special Event Fund	-	(3,096)	(3,096)
Colin Hardy Memorial Fund	1,500	(1,500)	-
	<u>1,500</u>	<u>(4,696)</u>	<u>(3,196)</u>
Restricted funds			
The Butte de Warlencourt	-	(3,550)	(3,550)
TOTAL FUNDS	<u>378,355</u>	<u>(240,327)</u>	<u>138,028</u>

18. EMPLOYEE BENEFIT OBLIGATIONS

The Association makes contributions to the pension scheme of its employees. The assets of the scheme are held separately from those of the Association in an independently administered fund. The pension cost charge represents contributions payable for the period. Contributions totalling £144 (2020: £nil) were payable at the balance sheet date and are included in creditors.

19. RELATED PARTY TRANSACTIONS

During the period the Association incurred expenditure through certain Trustees and Appointees or their close family members for services provided in furtherance of the Association's charitable objectives. These comprised:

£88,355 (2020: £79,135) to a company controlled by Ralph Lomas for printing and posting Stand To! and Bulletin and editing and commissioned article for Stand To! and Bulletin;

£5,200 (2020: £10,400) to Ralph Lomas for editing Stand To! and Bulletin;

£5,200 (2020: £7,800) to Jonathan Vernon for website editing and podcast services;

£1,056 (2020: £3,462) to David Filsell for editing of book reviews for Stand To!;

£7,600 (2020: £Nil) to Matthew Leonard for editing Stand To!;

Ralph Lomas (Bulletin Editor), Matt Leonard (Stand To! Editor) and Jonathan Vernon (Website Editor) attend Executive meetings by invitation and participate actively in the management of the Association.

During the period the Association provided support to Branches in the form of other costs to a value of £504 (2020: £276).

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD
1 NOVEMBER 2020 TO 30 JUNE 2021**

	Unrestricted funds £	Designated funds £	Restricted funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
INCOME AND ENDOWMENTS					
Donations and legacies					
Members' subscriptions	120,339	-	-	120,339	168,850
Donations	64,829	-	-	64,829	2,302
Gift aid	24,064	-	-	24,064	30,701
	<u>209,232</u>	-	-	<u>209,232</u>	201,853
Other trading activities					
Stand To! and Bulletin reprints and back-issues	654	-	-	654	986
Stand To! advertising	-	-	-	-	345
Bulletin advertising	50	-	-	50	920
DVD sales	882	-	-	882	1,524
Calendar sales	8,521	-	-	8,521	7,479
Branded goods	1,738	-	-	1,738	2,902
Ancestry Royalties	192,536	-	-	192,536	162,278
Sundry income	15	-	-	15	-
Virtual tours	1,701	-	-	1,701	-
	<u>206,097</u>	-	-	<u>206,097</u>	176,434
Investment income					
Deposit account interest	27	-	-	27	68
Total incoming resources	<u>415,356</u>	-	-	<u>415,356</u>	378,355
EXPENDITURE					
Other trading activities					
Branded goods purchases and expenses	1,255	-	-	1,255	2,256
DVD purchases and royalties	297	-	-	297	516
Calendar expenses	4,889	-	-	4,889	4,687
Stand To! reprints expenses	257	-	-	257	338
Pension Record costs	-	-	-	-	140
	<u>6,698</u>	-	-	<u>6,698</u>	7,937

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD
1 NOVEMBER 2020 TO 30 JUNE 2021 - continued**

	Unrestricted funds £	Designated funds £	Restrcted funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
Charitable activities					
Cost of Production - Stand To!	57,782	-	-	57,782	47,381
Cost of production - Bulletin	45,422	-	-	45,422	47,134
Book Review Editor	656	-	-	656	3,463
Promotional events	921	-	-	921	-
November 11th expenses	922	-	-	922	7,252
Armistice Day Filming	8,783	-	-	8,783	2,873
Branch support	-	-	504	504	276
Branch Speakers' List	940	-	-	940	1,500
University grants	-	-	-	-	100
Pension Record cards storage	3,848	-	-	3,848	5,237
Wreaths, donations and other costs	355	-	-	355	1,119
The Butte de Warlencourt	-	-	2,367	2,367	3,550
Wolverhampton Videos	-	(921)	-	(921)	2,088
Other projects	-	2,522	-	2,522	1,008
PhD sponsorship	7,000	-	-	7,000	1,000
Other grants	-	1,500	-	1,500	1,500
Webinar Talk costs	4,900	-	-	4,900	2,575
Virtual Tours costs	8,100	-	-	8,100	-
	<u>139,629</u>	<u>3,101</u>	<u>2,871</u>	<u>145,601</u>	<u>128,056</u>
Support costs					
Management					
Wages and salaries	19,879	-	-	19,879	22,440
Pensions	891	-	-	891	1,163
Insurance	2,007	-	-	2,007	3,741
Postage	5,698	-	-	5,698	5,074
Telephone	652	-	-	652	1,143
Stationery, photocopy and computer expenses	4,025	-	-	4,025	5,221
Advertising, promotion, communications and public relations	8,018	-	-	8,018	8,126
Sundries	1,730	-	-	1,730	1,135
Travelling and subsistence	62	-	-	62	883
Branch Chairman's conference	1	-	-	1	12,289
Digital and website costs	15,892	-	-	15,892	18,510
Podcasts	40	-	-	40	357
Bank and credit card charges	1,990	-	-	1,990	1,865
Subscriptions	387	-	-	387	263
Rental of storage space	333	-	-	333	500
New membership cards	-	-	-	-	4,585
Staff recruitment costs	175	-	-	175	-
Exchange differences	(22)	-	-	(22)	-
Depreciation of office equipment	-	-	-	-	119
Depreciation of website, eshop and database	-	-	-	-	3,749
	<u>61,758</u>	<u>-</u>	<u>-</u>	<u>61,758</u>	<u>91,163</u>
Governance costs					
Auditors' remuneration	2,500	-	-	2,500	2,500
Accountancy fees	8,408	-	-	8,408	5,272
Trustee meetings	-	-	-	-	4,071
AGM expenses	3,288	-	-	3,288	596
Working Group expenses	-	-	-	-	732
Legal fees	1,000	-	-	1,000	-
	<u>15,196</u>	<u>-</u>	<u>-</u>	<u>15,196</u>	<u>13,171</u>
Total resources expended	<u>223,281</u>	<u>3,101</u>	<u>2,871</u>	<u>229,253</u>	<u>240,327</u>
Net income	<u>192,075</u>	<u>(3,101)</u>	<u>(2,871)</u>	<u>186,103</u>	<u>138,028</u>

TBD

TBD

REGISTERED CHARITY NUMBER: 298365

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE PERIOD
1 NOVEMBER 2020 TO 30 JUNE 2021

FOR
THE WESTERN FRONT ASSOCIATION

Martin and Company Audit Limited
Chartered Accountants
and Statutory Auditors
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

THE WESTERN FRONT ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

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THE WESTERN FRONT ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

TRUSTEES

Anthony Bolton (Chair)
Colin Wagstaff
David Tattersfield
Garry Trown
Dr Tom Thorpe
Mark Macartney
Gerard White
Richard Hughes
Dr William Butler (resigned 26.10.21)
Evelyn Wilson
Jill Stewart
Jonathan D'Hooghe (resigned 8.8.21)
Derek Blair

PRINCIPAL ADDRESS

BM Box 1914
London
WC1N 3XX

**REGISTERED CHARITY
NUMBER**

298365

AUDITORS

Martin and Company Audit Limited
Chartered Accountants
and Statutory Auditors
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

PRESIDENT

Professor Gary Sheffield BA MA PhD FRHistS

VICE PRESIDENTS

The Mayor of Albert
The Burgomaster of Ypres
Andre Coilliot
Lt. Col. (Rtd) Graham W Parker OBE (resigned 27.10.20)
General (Rtd) The Lord Dannat GCB CBE MC DL (resigned 18.10.20)
Professor John Bourne BA PhD FRHistS
Lt. Col (Retd) Christopher Pugsley DPhil FRHistS
Dr Roger V Lee PhD jssc
Major-General (Rtd) Mungo Melvin CB OBE
Dr Jack Sheldon MA PhD FRGS
Col (Rtd) Patrick M Dennis OMM
Dr Spencer Jones BA (Hons), MPhil, PhD, FRHistS (appointed 24.4.21)

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021**

The trustees present their report with the financial statements of the charity for the period 1 November 2020 to 30 June 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

Policies and objectives

The Association was formed in 1980 with the aim of furthering interest in the period 1914 - 1918, to perpetuate the memory, courage and comradeship of those on all sides who served their countries in France and Flanders and their own countries during The Great War. It does not seek to justify or glorify war. It is not a re-enactment society nor is it commercially motivated. It is entirely non-political and applications for membership will be welcomed from anyone with an interest in the subject.

The object of the Association is to educate the public in the history of The Great War with particular reference to The Western Front. It achieves this objective, primarily via its membership publications (Stand To! and Bulletin), website and social media, by supporting and promoting Great War related events and projects, and by branches holding monthly public meetings with a talk on a Great War related topic. The Trustees have paid due regard to guidance provided on public benefit by the Charity Commission in deciding what activities the charity should undertake.

The Association continues to keep close contact with like-minded groups and organisations.

The Executive Committee remains active and fully committed to the challenges ahead. It is constantly aware of the need to review and improve its existing members' services and publications, as well as the administrative systems and controls required to support the Association.

Public benefit

The main activities undertaken to further the charity's purposes for the public benefit are the production of three editions of Stand To! and three editions of Bulletin during the year. Webinars have been commissioned and broadcast at weekly or in some times twice weekly intervals with access for up to 1,000 participants. The website and podcast programme have been maintained and updated throughout the year.

ACHIEVEMENT AND PERFORMANCE

a. Educational and Promotional Events

The Association continues to hold an annual Service of Remembrance at the Cenotaph in London on 11 November, followed by a service at the Guards Chapel. The advent of the Covid pandemic rendered conferences impossible but weekly or twice weekly webinars have attracted considerable interest and have been at maximum capacity on a number of occasions. For those unable to access the webinars the contents have been placed on the Association's YouTube channel which has shown considerable growth in numbers over the year.

b. Membership

There was a net increase of 7.25% (2020: net increase of 2.66%) in membership during the year. Membership Numbers by Region as at 30 June were as follows:

	2021	2020
United Kingdom	5,638	5,267
Europe	231	230
Rest of World	373	323
Total	6,242	5,820

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021**

FINANCIAL REVIEW

Financial position

At 30th June 2021 the Association had funds of £424,890 of which £Nil were restricted in nature.

Reserves policy

It is the policy of the Association that unrestricted funds which have not been designated for a specific use should be maintained at a level adequate to produce the next edition of Stand To! and Bulletin and to be able to pay ongoing administrative expenses for three months. The Trustees estimate that an amount of £30,000 would be sufficient for this purpose. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Association's current activities while consideration is given to ways in which additional funds may be raised.

The extent of the additional income received from the Pension Record card digitization was and remains unforeseeable by the trustees. The unexpected benefit has allowed for a substantial addition to normal reserves however the temporary increase in reserves has enabled the Association to weather the effects of the Covid pandemic. The trustees expect to use the additional short-term increase in reserves to provide members, and the interested public with additional benefits during the uncertain future progress of the current exigencies.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

FUTURE PLANS

The Association continues to promote Great War related events and projects in order to educate and widen public knowledge.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

The Western Front Association was inaugurated on 11 November 1980 and is regulated by its Constitution.

Recruitment and appointment of new trustees

The Trustees who served during the year are shown on the Reference and Administrative Information page. Trustees are appointed annually at the Annual General Meeting. Any new trustee will be a member of the Association and will therefore already be familiar with the activities of the charity. On appointment as a trustee, each is provided with a copy of the Charity Commission's literature on the role and responsibilities of a charity's trustee.

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustees determine the general management policies of the Association and have held a number of virtual meetings since their last report (13 February 2021). There have been no major changes in the policies adopted to achieve the objectives, since the last report.

The Trustees form an Executive Committee which conducts the management of the Association. The Trustees also appoint non-trustee committee officers to render assistance and undertake specific management roles. Non-trustee committee officers are invited to attend and address meetings of the Executive Committee but have no vote in Committee.

Response to the Covid-19 Pandemic

Due to the Covid-19 pandemic the 2021 AGM was held via videoconferencing. Covid-19 permitting, the 2022 AGM will be a physical meeting, but with the option of remote attendance through videoconferencing. Support for members, first introduced in the last financial year in response to the first lockdown, continued with webinars, additional issues of Trench Lines e-newsletter and the introduction of six virtual battlefield tours in association with Battle Guide Tours Ltd. The limited attendance live broadcasts were all sold out and the recordings have been a popular addition to the members area of the website.

Branches

Members of the Association have formed branches to organise meetings with guest speakers, to exchange information and for social purposes. The Association has no direct control but does exercise a general oversight over branches. To pay for their meetings and other expenses, branches may derive income from members' and visitors' donations. There are no material transactions between the Association and its branches. Branches do not raise money for the Association and apart from small grants for set-up costs, contributions to Zoom conference costs and to facilitate branch meetings via videoconferencing they do not receive grants from the Association. There are 54 branches in the UK and several branches overseas. All branch officers must be paid up members of the Association. Contact may be made with any branch via the list of branch chairmen which appears in Bulletin.

Risk management

The Trustees have assessed the major risks to which the Association is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

Approved by order of the board of trustees on 4 December 2021 and signed on its behalf by:

.....
Anthony Bolton - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE WESTERN FRONT ASSOCIATION**

Opinion

We have audited the financial statements of The Western Front Association (the 'charity') for the period ended 30 June 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2021 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE WESTERN FRONT ASSOCIATION**

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to the charity via discussions with the trustees and our previous knowledge of the charity. This identified that the most significant laws and regulations relate to the form and content of the financial statements such as the Charities Act 2011, the Charities SORP (FRS 102) and Financial Reporting Standard 102. The charity complies with these laws and regulations by using appropriately qualified professionals to prepare the financial statements.

As part of our planning process we assessed susceptibility of the charity's financial statements to material misstatements, including how fraud might occur by making an assessment of the key risks. The keys risks identified are revenue recognition and management override. The trustees' confirmed no actual, suspected or alleged cases of fraud.

Based on this assessment we designed our audit procedures to address these key risk areas with an emphasis on testing the incoming resources and those areas susceptible to management override including testing manual journals and making enquiries of management.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE WESTERN FRONT ASSOCIATION**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Martin and Company Audit Limited
Chartered Accountants
and Statutory Auditors
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date: 7 December 2021

THE WESTERN FRONT ASSOCIATION**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

		Unrestricted funds	Designated funds	Restricted funds	Period 1.11.20 to 30.6.21 Total funds	Year Ended 31.10.20 Total funds
	Notes	£	£	£	£	£
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	209,232	-	-	209,232	201,853
Other trading activities	3	206,097	-	-	206,097	176,434
Investment income	4	27	-	-	27	68
Total		415,356	-	-	415,356	378,355
EXPENDITURE ON						
Raising funds	5	6,698	-	-	6,698	7,937
Charitable activities	6					
Charitable activity		216,583	3,101	2,871	222,555	232,390
Total		223,281	3,101	2,871	229,253	240,327
NET INCOME/(EXPENDITURE)						
		192,075	(3,101)	(2,871)	186,103	138,028
Transfers between funds	17	13	(511)	498	-	-
Net movement in funds		192,088	(3,612)	(2,373)	186,103	138,028
RECONCILIATION OF FUNDS						
Total funds brought forward		229,869	6,545	2,373	238,787	100,759
TOTAL FUNDS CARRIED FORWARD		421,957	2,933	-	424,890	238,787

The notes form part of these financial statements

THE WESTERN FRONT ASSOCIATION

BALANCE SHEET

30 JUNE 2021

		30.6.21	31.10.20
	Notes	£	£
CURRENT ASSETS			
Stocks	13	2,491	1,617
Debtors	14	85,797	65,202
Cash at bank		<u>430,450</u>	<u>268,959</u>
		518,738	335,778
CREDITORS			
Amounts falling due within one year	15	<u>(93,848)</u>	<u>(96,991)</u>
NET CURRENT ASSETS		<u>424,890</u>	<u>238,787</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>424,890</u>	<u>238,787</u>
NET ASSETS		<u>424,890</u>	<u>238,787</u>
FUNDS	17		
Unrestricted funds		421,957	229,869
Designated funds		2,933	6,545
Restricted funds		<u>-</u>	<u>2,373</u>
TOTAL FUNDS		<u>424,890</u>	<u>238,787</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 December 2021 and were signed on its behalf by:

.....
Anthony Bolton - Trustee

The notes form part of these financial statements

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS **FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 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.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Western Front Association constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised once the Association has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Subscriptions are renewed annually in advance throughout the year. Subscription income is allocated on a pro-rata basis based on amounts received and amounts relating to the following financial year are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the Association is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Association that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Association has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Association, or the Association is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Association has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Association of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general time of volunteers is not recognised.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the Association and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Association's educational operations, including support costs and costs relating to the governance of the Association apportioned to charitable activities.

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021**

1. ACCOUNTING POLICIES - continued

Expenditure

All resources expended are net of recoverable VAT.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office Equipment - 33 1/3% per annum on cost

Website, eshop and database - 33 1/3% per annum on cost

All assets costing more than £1,000 are capitalised whilst expenditure under £1,000 is written-off at the time of purchase.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Association and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The following are designated funds:

Eric Axe Deceased Fund - Set up from a legacy received from the late Mr Axe. No purpose was stated in his will, but the Trustees have decided to use this fund for educational purposes.

Battlefields Memorial Fund - This fund comprises donations from the public and the Daily Mirror and it is to be used for the preservation and maintenance of Western Front Association war memorials.

Conference Fund - Set aside by the Trustees, this fund is to be used in support of the Association's conference activities.

Colin Hardy Memorial Fund - This fund is to be utilised to provide two annual awards for the best essays written by high school students.

Esther & Derek Smith Fund - This fund is to be utilised to increase the annual award made for the best MA dissertation.

Special Events Fund - Set aside by the Trustees, this fund is to be utilised to support significant projects and events.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Association for particular purposes. The costs of raising and administering such funds are charged against the specific fund where appropriate. The aim and use of each restricted fund is set out in the notes to the financial statements.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Association; this is normally upon notification of the interest paid or payable by the Bank.

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

1. ACCOUNTING POLICIES - continued

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities.

Going concern

The Trustees have reviewed the circumstances of the Association and consider that adequate resources continue to be available to fund activities for the foreseeable future. The Trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
Members' subscriptions	120,339	-	-	120,339	168,850
Donations	64,829	-	-	64,829	2,302
Gift aid	24,064	-	-	24,064	30,701
	<u>209,232</u>	<u>-</u>	<u>-</u>	<u>209,232</u>	<u>201,853</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
Stand To! and Bulletin reprints and back-issues	654	-	-	654	986
Stand To! advertising	-	-	-	-	345
Bulletin advertising	50	-	-	50	920
DVD sales	882	-	-	882	1,524
Calendar sales	8,521	-	-	8,521	7,479
Branded goods	1,738	-	-	1,738	2,902
Ancestry Royalties	192,536	-	-	192,536	162,278
Sundry income	15	-	-	15	-
Virtual tours	1,701	-	-	1,701	-
	<u>206,097</u>	<u>-</u>	<u>-</u>	<u>206,097</u>	<u>176,434</u>

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

4. INVESTMENT INCOME

	Unrestricted funds £	Designated funds £	Restricted funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
Deposit account interest	<u>27</u>	<u>-</u>	<u>-</u>	<u>27</u>	<u>68</u>

5. RAISING FUNDS

Other trading activities

	Unrestricted funds £	Designated funds £	Restricted funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
Branded goods purchases and expenses	1,255	-	-	1,255	2,256
DVD purchases and royalties	297	-	-	297	516
Calendar expenses	4,889	-	-	4,889	4,687
Stand To! reprints expenses	257	-	-	257	338
Pension Record costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140</u>
	<u>6,698</u>	<u>-</u>	<u>-</u>	<u>6,698</u>	<u>7,937</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Charitable activity	<u>145,601</u>	<u>76,954</u>	<u>222,555</u>

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Period	
	1.11.20	Year Ended
	to	31.10.20
	30.6.21	
	£	£
Cost of production - Stand To!	57,782	47,381
Cost of production - Bulletin	45,422	47,134
Book Review Editor	656	3,463
Promotional events	921	-
November 11th expenses	922	7,252
Armistice Day Filming	8,783	2,873
Branch support	504	276
Branch Speakers' List	940	1,500
University grants	-	100
Pension Record cards storage	3,848	5,237
Wreaths, donations and other costs	355	1,119
The Butte de Warlencourt	2,367	3,550
Wolverhampton Videos	(921)	2,088
Other projects	2,522	1,008
PhD sponsorship	7,000	1,000
Other grants	1,500	1,500
Zoom Talk costs	4,900	2,575
Virtual Tour costs	8,100	-
	<u>145,601</u>	<u>128,056</u>

8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Charitable activity	<u>61,758</u>	<u>15,196</u>	<u>76,954</u>

Support costs, included in the above, are as follows:

Management

	Period	
	1.11.20	Year Ended
	to	31.10.20
	30.6.21	
	Charitable	Total
	activity	activities
	£	£
Wages and salaries	19,879	22,440
Pensions	891	1,163
Insurance	2,007	3,741
Postage	5,698	5,074
Telephone	652	1,143
Stationery, photocopy and computer expenses	<u>4,025</u>	<u>5,221</u>
Carried forward	33,152	38,782

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

8. SUPPORT COSTS - continued

Management - continued

	Period 1.11.20 to 30.6.21 Charitable activity £	Year Ended 31.10.20 Total activities £
Brought forward	33,152	38,782
Advertising, promotion, communications and public relations	8,018	8,126
Sundries	1,730	1,135
Travelling and subsistence	62	883
Branch Chairman's conference	1	12,289
Digital and website costs	15,892	18,510
Podcasts	40	357
Bank and credit card charges	1,990	1,865
Subscriptions	387	263
Rental of storage space	333	500
New membership cards	-	4,585
Staff recruitment costs	175	-
Exchange differences	(22)	-
Depreciation of tangible assets	-	3,868
	<u>61,758</u>	<u>91,163</u>

Governance costs

	Period 1.11.20 to 30.6.21 Charitable activity £	Year Ended 31.10.20 Total activities £
Auditors' remuneration	2,500	2,500
Accountancy fees	8,408	5,272
Trustee meetings	-	4,071
AGM expenses	3,288	596
Working Group expenses	-	732
Legal fees	1,000	-
	<u>15,196</u>	<u>13,171</u>

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 June 2021 nor for the year ended 31 October 2020.

Trustees' expenses

	2021	2020
	£	£
Trustees		
Anthony Bolton	-	131
Richard Hughes	695	811
Mark Macartney	-	582
Stephen Oram	-	412
Brendan O'Shea	-	709
David Tattersfield	61	1,321
Tom Thorpe	-	454
Garry Trown	-	111
Colin Wagstaff	-	601
Gerard White	-	566-
Jill Stewart	107	-
Evelyn Wilson	34	-
Appointees		
Ralph Lomas	-	-
Jonathon Vernon	-	271
	897	5,969

Expenses reimbursed include the costs of travelling, subsistence, telephone, postage and other administrative expenses paid personally by Trustees and Appointees.

10. STAFF COSTS

	Period	
	1.11.20	
	to	Year Ended
	30.6.21	31.10.20
	£	£
Wages and salaries	19,879	22,440
Other pension costs	891	1,163
	20,770	23,603

The average monthly number of employees during the period was as follows:

	Period	
	1.11.20	
	to	Year Ended
	30.6.21	31.10.20
Administration of WFA Office	1	1

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

10. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

The charity employed one part time employee until April 2021 when another part time person was employed. These two members of staff averaged one full time employee in the period.

The Trustees are considered to be the key management personnel of the charity. The Trustees received no remuneration or other short term benefits during the period or the preceding year.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	200,353	1,500	-	201,853
Other trading activities	176,434	-	-	176,434
Investment income	<u>68</u>	<u>-</u>	<u>-</u>	<u>68</u>
Total	376,855	1,500	-	378,355
EXPENDITURE ON				
Raising funds	7,937	-	-	7,937
Charitable activities				
Charitable activity	<u>224,144</u>	<u>4,696</u>	<u>3,550</u>	<u>232,390</u>
Total	<u>232,081</u>	<u>4,696</u>	<u>3,550</u>	<u>240,327</u>
NET INCOME/(EXPENDITURE)	144,774	(3,196)	(3,550)	138,028
Transfers between funds	<u>(6,550)</u>	<u>3,000</u>	<u>3,550</u>	<u>-</u>
Net movement in funds	138,224	(196)	-	138,028
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>91,645</u>	<u>6,741</u>	<u>2,373</u>	<u>100,759</u>
TOTAL FUNDS CARRIED FORWARD	<u>229,869</u>	<u>6,545</u>	<u>2,373</u>	<u>238,787</u>

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

12. TANGIBLE FIXED ASSETS

	Office equipment £	Website, eshop and database £	Totals £
COST			
At 1 November 2020 and 30 June 2021	<u>1,066</u>	<u>12,270</u>	<u>13,336</u>
DEPRECIATION			
At 1 November 2020 and 30 June 2021	<u>1,066</u>	<u>12,270</u>	<u>13,336</u>
NET BOOK VALUE			
At 30 June 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 October 2020	<u>-</u>	<u>-</u>	<u>-</u>

13. STOCKS

		30.6.21	31.10.20
		£	£
Stand To! Reprint Volumes 2&3		-	23
Branded goods		<u>2,491</u>	<u>1,594</u>
		<u>2,491</u>	<u>1,617</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		30.6.21	31.10.20
		£	£
Tax recoverable		4,342	6,101
VAT		3,627	403
Prepayments and accrued income		<u>77,828</u>	<u>58,698</u>
		<u>85,7947</u>	<u>65,202</u>

THE WESTERN FRONT ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021****15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.21	31.10.20
	£	£
Social security and other taxes	-	286
Other creditors	9,425	24,673
Deferred income	<u>84,423</u>	<u>72,032</u>
	<u>93,848</u>	<u>96,991</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	30.6.21	31.10.20
	Total funds	Total funds
	£	£
Current assets	515,134	335,778
Current liabilities	<u>(93,177)</u>	<u>(96,991)</u>
	<u>421,957</u>	<u>238,787</u>

	30.6.21	31.10.20
	Total funds	Total funds
	£	£
Unrestricted funds	515,134	335,778
Designated funds	3,354	24,673
Restricted funds	250	286
	<u>(250)</u>	<u>(96,991)</u>
	<u>424,890</u>	<u>238,787</u>

17. MOVEMENT IN FUNDS

	At 1.11.20	Net movement in funds	Transfers between funds	At 30.6.21
	£	£	£	£
Unrestricted funds				
General Fund	229,869	192,075	13	421,957
Designated funds				
Eric Axe Deceased Fund	392	-	(392)	-
Battlefield War Memorials Funds	2,084	-	-	2,084
Ester & Derek Smith Memorial Fund	203	-	-	203
Special Event Fund	1,720	(1,601)	(119)	-
Conference Fund	646	-	-	646
Colin Hardy Memorial Fund	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>	<u>-</u>
	6,545	(3,101)	(511)	2,933
Restricted funds				
The Butte de Warlencourt	-	(2,367)	2,367	-
Riqueval Bridge Repairs	500	-	(500)	-
Branch Support	<u>1,873</u>	<u>(504)</u>	<u>(1,369)</u>	<u>-</u>
	<u>2,373</u>	<u>(2,871)</u>	<u>498</u>	<u>-</u>
TOTAL FUNDS	<u>238,787</u>	<u>186,103</u>	<u>-</u>	<u>424,890</u>

THE WESTERN FRONT ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021**17. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	415,356	(223,281)	192,075
Designated funds			
Special Event Fund	-	(1,601)	(1,601)
Colin Hardy Memorial Fund	-	(1,500)	(1,500)
	-	(3,101)	(3,101)
Restricted funds			
The Butte de Warlencourt	-	(2,367)	(2,367)
Branch Support	-	(504)	(504)
	-	(2,871)	(2,871)
TOTAL FUNDS	415,356	(229,253)	186,103

Comparatives for movement in funds

	At 1.11.19 £	Net movement in funds £	Transfers between funds £	At 31.10.20 £
Unrestricted funds				
General Fund	91,645	144,774	(6,550)	229,869
Designated funds				
Eric Axe Deceased Fund	392	-	-	392
Battlefield War Memorials Funds	2,084	-	-	2,084
Ester & Derek Smith Memorial Fund	303	(100)	-	203
Special Event Fund	1,816	(3,096)	3,000	1,720
Conference Fund	646	-	-	646
Colin Hardy Memorial Fund	1,500	-	-	1,500
	6,741	(3,196)	3,000	6,545
Restricted funds				
The Butte de Warlencourt	-	(3,550)	3,550	-
Riqueval Bridge Repairs	500	-	-	500
Branch Support	1,873	-	-	1,873
	2,373	(3,550)	3,550	2,373
TOTAL FUNDS	100,759	138,028	-	238,787

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

17. 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	376,855	(232,081)	144,774
Designated funds			
Ester & Derek Smith Memorial Fund	-	(100)	(100)
Special Event Fund	-	(3,096)	(3,096)
Colin Hardy Memorial Fund	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>
	1,500	(4,696)	(3,196)
Restricted funds			
The Butte de Warlencourt	-	(3,550)	(3,550)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>378,355</u>	<u>(240,327)</u>	<u>138,028</u>

18. EMPLOYEE BENEFIT OBLIGATIONS

The Association makes contributions to the pension scheme of its employees. The assets of the scheme are held separately from those of the Association in an independently administered fund. The pension cost charge represents contributions payable for the period. Contributions totalling £144 (2020: £nil) were payable at the balance sheet date and are included in creditors.

19. RELATED PARTY TRANSACTIONS

During the period the Association incurred expenditure through certain Trustees and Appointees or their close family members for services provided in furtherance of the Association's charitable objectives. These comprised:

£93,355 (2020: £79,135) to a company controlled by Ralph Lomas for printing and posting Stand To! and Bulletin and editing and commissioned article for Stand To! and Bulletin;

£Nil (2020: £10,400) to Ralph Lomas for editing Stand To! and Bulletin;

£5,200 (2020: £7,800) to Jonathan Vernon for website editing and podcast services;

£1,056 (2020: £3,462) to David Filsell for editing of book reviews for Stand To!;

£7,600 (2020: £Nil) to Matthew Leonard for editing Stand To!;

Ralph Lomas (Bulletin Editor) and Jonathan Vernon (Website Editor) attend Executive meetings by invitation and participate actively in the management of the Association.

During the period the Association provided support to Branches in the form of other costs to a value of £504 (2020: £276).

THE WESTERN FRONT ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

	Unrestricted funds £	Designated funds £	Restricted funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
INCOME AND ENDOWMENTS					
Donations and legacies					
Members' subscriptions	120,339	-	-	120,339	168,850
Donations	64,829	-	-	64,829	2,302
Gift aid	24,064	-	-	24,064	30,701
	<u>209,232</u>	-	-	<u>209,232</u>	201,853
Other trading activities					
Stand To! and Bulletin reprints and back-issues	654	-	-	654	986
Stand To! advertising	-	-	-	-	345
Bulletin advertising	50	-	-	50	920
DVD sales	882	-	-	882	1,524
Calendar sales	8,521	-	-	8,521	7,479
Branded goods	1,738	-	-	1,738	2,902
Ancestry Royalties	192,536	-	-	192,536	162,278
Sundry income	15	-	-	15	-
Virtual tours	1,701	-	-	1,701	-
	<u>206,097</u>	-	-	<u>206,097</u>	176,434
Investment income					
Deposit account interest	27	-	-	27	68
Total incoming resources	415,356	-	-	415,356	378,355
EXPENDITURE					
Other trading activities					
Branded goods purchases and expenses	1,255	-	-	1,255	2,256
DVD purchases and royalties	297	-	-	297	516
Calendar expenses	4,889	-	-	4,889	4,687
Stand To! reprints expenses	257	-	-	257	338
Pension Record costs	-	-	-	-	140
	<u>6,698</u>	-	-	<u>6,698</u>	7,937
Charitable activities					
Cost of production - Stand To!	57,782	-	-	57,782	47,381
Carried forward	57,782	-	-	57,782	47,381

This page does not form part of the statutory financial statements

THE WESTERN FRONT ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

	Unrestricted funds £	Designated funds £	Restrctied funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
Charitable activities					
Brought forward	57,782	-	-	57,782	47,381
Cost of production - Bulletin	45,422	-	-	45,422	47,134
Book Review Editor	656	-	-	656	3,463
Promotional events	921	-	-	921	-
November 11th expenses	922	-	-	922	7,252
Armistice Day Filming	8,783	-	-	8,783	2,873
Branch support	-	-	504	504	276
Branch Speakers' List	940	-	-	940	1,500
University grants	-	-	-	-	100
Pension Record cards storage	3,848	-	-	3,848	5,237
Wreaths, donations and other costs	355	-	-	355	1,119
The Butte de Warlencourt	-	-	2,367	2,367	3,550
Wolverhampton Videos	-	(921)	-	(921)	2,088
Other projects	-	2,522	-	2,522	1,008
PhD sponsorship	7,000	-	-	7,000	1,000
Other grants	-	1,500	-	1,500	1,500
Zoom Talk costs	4,900	-	-	4,900	2,575
Virtual costs	8,100	-	-	8,100	-
	139,629	3,101	2,871	145,601	128,056
Support costs					
Management					
Wages and salaries	19,879	-	-	19,879	22,440
Pensions	891	-	-	891	1,163
Insurance	2,007	-	-	2,007	3,741
Postage	5,698	-	-	5,698	5,074
Telephone	652	-	-	652	1,143
Stationery, photocopy and computer expenses	4,025	-	-	4,025	5,221
Advertising, promotion, communications and public relations	8,018	-	-	8,018	8,126
Sundries	1,730	-	-	1,730	1,135
Travelling and subsistence	62	-	-	62	883
Branch Chairman's conference	1	-	-	1	12,289
Digital and website costs	15,892	-	-	15,892	18,510
Podcasts	40	-	-	40	357
Bank and credit card charges	1,990	-	-	1,990	1,865
Subscriptions	387	-	-	387	263
Carried forward	61,272	-	-	61,272	82,210

This page does not form part of the statutory financial statements

THE WESTERN FRONT ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

	Unrestricted funds	Designated funds	Restricted funds	Period 1.11.20 to 30.6.21 Total funds	Year Ended 31.10.20 Total funds
	£	£	£	£	£
Management					
Brought forward	61,272	-	-	61,272	82,210
Rental of storage space	333	-	-	333	500
New membership cards	-	-	-	-	4,585
Staff recruitment costs	175	-	-	175	-
Exchange differences	(22)	-	-	(22)	-
Depreciation of office equipment	-	-	-	-	119
Depreciation of website, eshop and database	-	-	-	-	3,749
	<u>61,758</u>	-	-	<u>61,758</u>	91,163
Governance costs					
Auditors' remuneration	2,500	-	-	2,500	2,500
Accountancy fees	8,408	-	-	8,408	5,272
Trustee meetings	-	-	-	-	4,071
AGM expenses	3,288	-	-	3,288	596
Working Group expenses	-	-	-	-	732
Legal fees	<u>1,000</u>	-	-	<u>1,000</u>	-
	<u>15,196</u>	-	-	<u>15,196</u>	13,171
Total resources expended	<u>223,281</u>	<u>3,101</u>	<u>2,871</u>	<u>229,253</u>	<u>240,327</u>
Net income	<u>192,075</u>	<u>(3,101)</u>	<u>(2,871)</u>	<u>186,103</u>	<u>138,028</u>

This page does not form part of the statutory financial statements

REGISTERED CHARITY NUMBER: 298365

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE PERIOD
1 NOVEMBER 2020 TO 30 JUNE 2021

FOR
THE WESTERN FRONT ASSOCIATION

Martin and Company Audit Limited
Chartered Accountants
and Statutory Auditors
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

THE WESTERN FRONT ASSOCIATION

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FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

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THE WESTERN FRONT ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

TRUSTEES	Anthony Bolton (Chair) Colin Wagstaff David Tattersfield Garry Trown Dr Tom Thorpe Mark Macartney Gerard White Richard Hughes Dr William Butler (resigned 26.10.21) Evelyn Wilson Jill Stewart Jonathan D'Hooghe (resigned 8.8.21) Derek Blair
PRINCIPAL ADDRESS	BM Box 1914 London WC1N 3XX
REGISTERED CHARITY NUMBER	298365
AUDITORS	Martin and Company Audit Limited Chartered Accountants and Statutory Auditors 25 St Thomas Street Winchester Hampshire SO23 9HJ

PRESIDENT

Professor Gary Sheffield BA MA PhD FRHistS

VICE PRESIDENTS

The Mayor of Albert

The Burgomaster of Ypres

Andre Coilliot

Lt. Col. (Rtd) Graham W Parker OBE (resigned 27.10.20)

General (Rtd) The Lord Dannat GCB CBE MC DL (resigned 18.10.20)

Professor John Bourne BA PhD FRHistS

Lt. Col (Retd) Christopher Pugsley DPhil FRHistS

Dr Roger V Lee PhD jssc

Major-General (Rtd) Mungo Melvin CB OBE

Dr Jack Sheldon MA PhD FRGS

Col (Rtd) Patrick M Dennis OMM

Dr Spencer Jones BA (Hons), MPhil, PhD, FRHistS (appointed 24.4.21)

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021**

The trustees present their report with the financial statements of the charity for the period 1 November 2020 to 30 June 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

Policies and objectives

The Association was formed in 1980 with the aim of furthering interest in the period 1914 - 1918, to perpetuate the memory, courage and comradeship of those on all sides who served their countries in France and Flanders and their own countries during The Great War. It does not seek to justify or glorify war. It is not a re-enactment society nor is it commercially motivated. It is entirely non-political and applications for membership will be welcomed from anyone with an interest in the subject.

The object of the Association is to educate the public in the history of The Great War with particular reference to The Western Front. It achieves this objective, primarily via its membership publications (Stand To! and Bulletin), website and social media, by supporting and promoting Great War related events and projects, and by branches holding monthly public meetings with a talk on a Great War related topic. The Trustees have paid due regard to guidance provided on public benefit by the Charity Commission in deciding what activities the charity should undertake.

The Association continues to keep close contact with like-minded groups and organisations.

The Executive Committee remains active and fully committed to the challenges ahead. It is constantly aware of the need to review and improve its existing members' services and publications, as well as the administrative systems and controls required to support the Association.

Public benefit

The main activities undertaken to further the charity's purposes for the public benefit are the production of three editions of Stand To! and three editions of Bulletin during the year. Webinars have been commissioned and broadcast at weekly or in some times twice weekly intervals with access for up to 1,000 participants. The website and podcast programme have been maintained and updated throughout the year.

ACHIEVEMENT AND PERFORMANCE

a. Educational and Promotional Events

The Association continues to hold an annual Service of Remembrance at the Cenotaph in London on 11 November, followed by a service at the Guards Chapel. The advent of the Covid pandemic rendered conferences impossible but weekly or twice weekly webinars have attracted considerable interest and have been at maximum capacity on a number of occasions. For those unable to access the webinars the contents have been placed on the Association's YouTube channel which has shown considerable growth in numbers over the year.

b. Membership

There was a net increase of 7.25% (2020: net increase of 2.66%) in membership during the year. Membership Numbers by Region as at 30 June were as follows:

	2021	2020
United Kingdom	5,638	5,267
Europe	231	230
Rest of World	373	323
Total	6,242	5,820

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021**

FINANCIAL REVIEW

Financial position

At 30th June 2021 the Association had funds of £424,890 of which £Nil were restricted in nature.

Reserves policy

It is the policy of the Association that unrestricted funds which have not been designated for a specific use should be maintained at a level adequate to produce the next edition of Stand To! and Bulletin and to be able to pay ongoing administrative expenses for three months. The Trustees estimate that an amount of £30,000 would be sufficient for this purpose. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Association's current activities while consideration is given to ways in which additional funds may be raised.

The extent of the additional income received from the Pension Record card digitization was and remains unforeseeable by the trustees. The unexpected benefit has allowed for a substantial addition to normal reserves however the temporary increase in reserves has enabled the Association to weather the effects of the Covid pandemic. The trustees expect to use the additional short-term increase in reserves to provide members, and the interested public with additional benefits during the uncertain future progress of the current exigencies.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

FUTURE PLANS

The Association continues to promote Great War related events and projects in order to educate and widen public knowledge.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

The Western Front Association was inaugurated on 11 November 1980 and is regulated by its Constitution.

Recruitment and appointment of new trustees

The Trustees who served during the year are shown on the Reference and Administrative Information page. Trustees are appointed annually at the Annual General Meeting. Any new trustee will be a member of the Association and will therefore already be familiar with the activities of the charity. On appointment as a trustee, each is provided with a copy of the Charity Commission's literature on the role and responsibilities of a charity's trustee.

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustees determine the general management policies of the Association and have held a number of virtual meetings since their last report (13 February 2021). There have been no major changes in the policies adopted to achieve the objectives, since the last report.

The Trustees form an Executive Committee which conducts the management of the Association. The Trustees also appoint non-trustee committee officers to render assistance and undertake specific management roles. Non-trustee committee officers are invited to attend and address meetings of the Executive Committee but have no vote in Committee.

Response to the Covid-19 Pandemic

Due to the Covid-19 pandemic the 2021 AGM was held via videoconferencing. Covid-19 permitting, the 2022 AGM will be a physical meeting, but with the option of remote attendance through videoconferencing. Support for members, first introduced in the last financial year in response to the first lockdown, continued with webinars, additional issues of Trench Lines e-newsletter and the introduction of six virtual battlefield tours in association with Battle Guide Tours Ltd. The limited attendance live broadcasts were all sold out and the recordings have been a popular addition to the members area of the website.

Branches

Members of the Association have formed branches to organise meetings with guest speakers, to exchange information and for social purposes. The Association has no direct control but does exercise a general oversight over branches. To pay for their meetings and other expenses, branches may derive income from members' and visitors' donations. There are no material transactions between the Association and its branches. Branches do not raise money for the Association and apart from small grants for set-up costs, contributions to Zoom conference costs and to facilitate branch meetings via videoconferencing they do not receive grants from the Association. There are 54 branches in the UK and several branches overseas. All branch officers must be paid up members of the Association. Contact may be made with any branch via the list of branch chairmen which appears in Bulletin.

Risk management

The Trustees have assessed the major risks to which the Association is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE WESTERN FRONT ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

Approved by order of the board of trustees on 4 December 2021 and signed on its behalf by:

.....
Anthony Bolton - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE WESTERN FRONT ASSOCIATION**

Opinion

We have audited the financial statements of The Western Front Association (the 'charity') for the period ended 30 June 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2021 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE WESTERN FRONT ASSOCIATION**

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to the charity via discussions with the trustees and our previous knowledge of the charity. This identified that the most significant laws and regulations relate to the form and content of the financial statements such as the Charities Act 2011, the Charities SORP (FRS 102) and Financial Reporting Standard 102. The charity complies with these laws and regulations by using appropriately qualified professionals to prepare the financial statements.

As part of our planning process we assessed susceptibility of the charity's financial statements to material misstatements, including how fraud might occur by making an assessment of the key risks. The keys risks identified are revenue recognition and management override. The trustees' confirmed no actual, suspected or alleged cases of fraud.

Based on this assessment we designed our audit procedures to address these key risk areas with an emphasis on testing the incoming resources and those areas susceptible to management override including testing manual journals and making enquiries of management.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE WESTERN FRONT ASSOCIATION**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Martin and Company Audit Limited
Chartered Accountants
and Statutory Auditors
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date: 7 December 2021

THE WESTERN FRONT ASSOCIATION**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

		Unrestricted funds	Designated funds	Restricted funds	Period 1.11.20 to 30.6.21 Total funds	Year Ended 31.10.20 Total funds
	Notes	£	£	£	£	£
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	209,232	-	-	209,232	201,853
Other trading activities	3	206,097	-	-	206,097	176,434
Investment income	4	27	-	-	27	68
Total		415,356	-	-	415,356	378,355
EXPENDITURE ON						
Raising funds	5	6,698	-	-	6,698	7,937
Charitable activities	6					
Charitable activity		216,583	3,101	2,871	222,555	232,390
Total		223,281	3,101	2,871	229,253	240,327
NET INCOME/(EXPENDITURE)						
		192,075	(3,101)	(2,871)	186,103	138,028
Transfers between funds	17	13	(511)	498	-	-
Net movement in funds		192,088	(3,612)	(2,373)	186,103	138,028
RECONCILIATION OF FUNDS						
Total funds brought forward		229,869	6,545	2,373	238,787	100,759
TOTAL FUNDS CARRIED FORWARD		421,957	2,933	-	424,890	238,787

The notes form part of these financial statements

THE WESTERN FRONT ASSOCIATION

BALANCE SHEET

30 JUNE 2021

		30.6.21	31.10.20
	Notes	£	£
CURRENT ASSETS			
Stocks	13	2,491	1,617
Debtors	14	85,797	65,202
Cash at bank		<u>430,450</u>	<u>268,959</u>
		518,738	335,778
CREDITORS			
Amounts falling due within one year	15	(93,848)	(96,991)
		<u>424,890</u>	<u>238,787</u>
NET CURRENT ASSETS			
		<u>424,890</u>	<u>238,787</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>424,890</u>	238,787
NET ASSETS			
		<u>424,890</u>	<u>238,787</u>
FUNDS	17		
Unrestricted funds		421,957	229,869
Designated funds		2,933	6,545
Restricted funds		<u>-</u>	<u>2,373</u>
TOTAL FUNDS		<u>424,890</u>	<u>238,787</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 December 2021 and were signed on its behalf by:

.....
Anthony Bolton - Trustee

The notes form part of these financial statements

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS **FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 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.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Western Front Association constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised once the Association has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Subscriptions are renewed annually in advance throughout the year. Subscription income is allocated on a pro-rata basis based on amounts received and amounts relating to the following financial year are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the Association is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Association that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Association has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Association, or the Association is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Association has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Association of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general time of volunteers is not recognised.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the Association and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Association's educational operations, including support costs and costs relating to the governance of the Association apportioned to charitable activities.

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021**

1. ACCOUNTING POLICIES - continued

Expenditure

All resources expended are net of recoverable VAT.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office Equipment - 33 1/3% per annum on cost

Website, eshop and database - 33 1/3% per annum on cost

All assets costing more than £1,000 are capitalised whilst expenditure under £1,000 is written-off at the time of purchase.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Association and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The following are designated funds:

Eric Axe Deceased Fund - Set up from a legacy received from the late Mr Axe. No purpose was stated in his will, but the Trustees have decided to use this fund for educational purposes.

Battlefields Memorial Fund - This fund comprises donations from the public and the Daily Mirror and it is to be used for the preservation and maintenance of Western Front Association war memorials.

Conference Fund - Set aside by the Trustees, this fund is to be used in support of the Association's conference activities.

Colin Hardy Memorial Fund - This fund is to be utilised to provide two annual awards for the best essays written by high school students.

Esther & Derek Smith Fund - This fund is to be utilised to increase the annual award made for the best MA dissertation.

Special Events Fund - Set aside by the Trustees, this fund is to be utilised to support significant projects and events.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Association for particular purposes. The costs of raising and administering such funds are charged against the specific fund where appropriate. The aim and use of each restricted fund is set out in the notes to the financial statements.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Association; this is normally upon notification of the interest paid or payable by the Bank.

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

1. ACCOUNTING POLICIES - continued

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities.

Going concern

The Trustees have reviewed the circumstances of the Association and consider that adequate resources continue to be available to fund activities for the foreseeable future. The Trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
Members' subscriptions	120,339	-	-	120,339	168,850
Donations	64,829	-	-	64,829	2,302
Gift aid	24,064	-	-	24,064	30,701
	<u>209,232</u>	<u>-</u>	<u>-</u>	<u>209,232</u>	<u>201,853</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
Stand To! and Bulletin reprints and back-issues	654	-	-	654	986
Stand To! advertising	-	-	-	-	345
Bulletin advertising	50	-	-	50	920
DVD sales	882	-	-	882	1,524
Calendar sales	8,521	-	-	8,521	7,479
Branded goods	1,738	-	-	1,738	2,902
Ancestry Royalties	192,536	-	-	192,536	162,278
Sundry income	15	-	-	15	-
Virtual tours	1,701	-	-	1,701	-
	<u>206,097</u>	<u>-</u>	<u>-</u>	<u>206,097</u>	<u>176,434</u>

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

4. INVESTMENT INCOME

	Unrestricted funds	Designated funds	Restricted funds	Period 1.11.20 to 30.6.21 Total funds	Year Ended 31.10.20 Total funds
	£	£	£	£	£
Deposit account interest	<u>27</u>	<u>-</u>	<u>-</u>	<u>27</u>	<u>68</u>

5. RAISING FUNDS

Other trading activities

	Unrestricted funds	Designated funds	Restricted funds	Period 1.11.20 to 30.6.21 Total funds	Year Ended 31.10.20 Total funds
	£	£	£	£	£
Branded goods purchases and expenses	1,255	-	-	1,255	2,256
DVD purchases and royalties	297	-	-	297	516
Calendar expenses	4,889	-	-	4,889	4,687
Stand To! reprints expenses	257	-	-	257	338
Pension Record costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140</u>
	<u>6,698</u>	<u>-</u>	<u>-</u>	<u>6,698</u>	<u>7,937</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Charitable activity	<u>145,601</u>	<u>76,954</u>	<u>222,555</u>

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Period	
	1.11.20	Year Ended
	to	31.10.20
	30.6.21	
	£	£
Cost of production - Stand To!	57,782	47,381
Cost of production - Bulletin	45,422	47,134
Book Review Editor	656	3,463
Promotional events	921	-
November 11th expenses	922	7,252
Armistice Day Filming	8,783	2,873
Branch support	504	276
Branch Speakers' List	940	1,500
University grants	-	100
Pension Record cards storage	3,848	5,237
Wreaths, donations and other costs	355	1,119
The Butte de Warlencourt	2,367	3,550
Wolverhampton Videos	(921)	2,088
Other projects	2,522	1,008
PhD sponsorship	7,000	1,000
Other grants	1,500	1,500
Zoom Talk costs	4,900	2,575
Virtual Tour costs	8,100	-
	<u>145,601</u>	<u>128,056</u>

8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Charitable activity	<u>61,758</u>	<u>15,196</u>	<u>76,954</u>

Support costs, included in the above, are as follows:

Management

	Period	
	1.11.20	Year Ended
	to	31.10.20
	30.6.21	
	Charitable	Total
	activity	activities
	£	£
Wages and salaries	19,879	22,440
Pensions	891	1,163
Insurance	2,007	3,741
Postage	5,698	5,074
Telephone	652	1,143
Stationery, photocopy and computer expenses	<u>4,025</u>	<u>5,221</u>
Carried forward	33,152	38,782

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

8. SUPPORT COSTS - continued

Management - continued

	Period 1.11.20 to 30.6.21 Charitable activity £	Year Ended 31.10.20 Total activities £
Brought forward	33,152	38,782
Advertising, promotion, communications and public relations	8,018	8,126
Sundries	1,730	1,135
Travelling and subsistence	62	883
Branch Chairman's conference	1	12,289
Digital and website costs	15,892	18,510
Podcasts	40	357
Bank and credit card charges	1,990	1,865
Subscriptions	387	263
Rental of storage space	333	500
New membership cards	-	4,585
Staff recruitment costs	175	-
Exchange differences	(22)	-
Depreciation of tangible assets	-	3,868
	<u>61,758</u>	<u>91,163</u>

Governance costs

	Period 1.11.20 to 30.6.21 Charitable activity £	Year Ended 31.10.20 Total activities £
Auditors' remuneration	2,500	2,500
Accountancy fees	8,408	5,272
Trustee meetings	-	4,071
AGM expenses	3,288	596
Working Group expenses	-	732
Legal fees	1,000	-
	<u>15,196</u>	<u>13,171</u>

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 June 2021 nor for the year ended 31 October 2020.

Trustees' expenses

	2021	2020
	£	£
Trustees		
Anthony Bolton	-	131
Richard Hughes	695	811
Mark Macartney	-	582
Stephen Oram	-	412
Brendan O'Shea	-	709
David Tattersfield	61	1,321
Tom Thorpe	-	454
Garry Trown	-	111
Colin Wagstaff	-	601
Gerard White	-	566-
Jill Stewart	107	-
Evelyn Wilson	34	-
Appointees		
Ralph Lomas	-	-
Jonathon Vernon	-	271
	897	5,969

Expenses reimbursed include the costs of travelling, subsistence, telephone, postage and other administrative expenses paid personally by Trustees and Appointees.

10. STAFF COSTS

	Period	Year Ended
	1.11.20	31.10.20
	to	£
	30.6.21	£
	£	£
Wages and salaries	19,879	22,440
Other pension costs	891	1,163
	20,770	23,603

The average monthly number of employees during the period was as follows:

	Period	Year Ended
	1.11.20	31.10.20
	to	£
	30.6.21	£
Administration of WFA Office	1	1

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

10. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

The charity employed one part time employee until April 2021 when another part time person was employed. These two members of staff averaged one full time employee in the period.

The Trustees are considered to be the key management personnel of the charity. The Trustees received no remuneration or other short term benefits during the period or the preceding year.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	200,353	1,500	-	201,853
Other trading activities	176,434	-	-	176,434
Investment income	<u>68</u>	<u>-</u>	<u>-</u>	<u>68</u>
Total	376,855	1,500	-	378,355
EXPENDITURE ON				
Raising funds	7,937	-	-	7,937
Charitable activities				
Charitable activity	224,144	4,696	3,550	232,390
Total	<u>232,081</u>	<u>4,696</u>	<u>3,550</u>	<u>240,327</u>
NET INCOME/(EXPENDITURE)	144,774	(3,196)	(3,550)	138,028
Transfers between funds	<u>(6,550)</u>	<u>3,000</u>	<u>3,550</u>	<u>-</u>
Net movement in funds	138,224	(196)	-	138,028
RECONCILIATION OF FUNDS				
Total funds brought forward	91,645	6,741	2,373	100,759
TOTAL FUNDS CARRIED FORWARD	<u>229,869</u>	<u>6,545</u>	<u>2,373</u>	<u>238,787</u>

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

12. TANGIBLE FIXED ASSETS

	Office equipment £	Website, eshop and database £	Totals £
COST			
At 1 November 2020 and 30 June 2021	<u>1,066</u>	<u>12,270</u>	<u>13,336</u>
DEPRECIATION			
At 1 November 2020 and 30 June 2021	<u>1,066</u>	<u>12,270</u>	<u>13,336</u>
NET BOOK VALUE			
At 30 June 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 October 2020	<u>-</u>	<u>-</u>	<u>-</u>

13. STOCKS

	30.6.21	31.10.20
	£	£
Stand To! Reprint Volumes 2&3	-	23
Branded goods	<u>2,491</u>	<u>1,594</u>
	<u>2,491</u>	<u>1,617</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.21	31.10.20
	£	£
Tax recoverable	4,342	6,101
VAT	3,627	403
Prepayments and accrued income	<u>77,828</u>	<u>58,698</u>
	<u>85,797</u>	<u>65,202</u>

THE WESTERN FRONT ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021****15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.21	31.10.20
	£	£
Social security and other taxes	-	286
Other creditors	9,425	24,673
Deferred income	<u>84,423</u>	<u>72,032</u>
	<u>93,848</u>	<u>96,991</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	30.6.21	31.10.20
	Total funds	Total funds
	£	£
Current assets	515,134	335,778
Current liabilities	<u>(93,177)</u>	<u>(96,991)</u>
	<u>421,957</u>	<u>238,787</u>

	30.6.21	31.10.20
	Total funds	Total funds
	£	£
Unrestricted funds	515,134	335,778
Designated funds	3,354	286
Restricted funds	250	24,673
	<u>(250)</u>	<u>72,032</u>
	<u>424,890</u>	<u>96,991</u>

17. MOVEMENT IN FUNDS

	At 1.11.20	Net movement in funds	Transfers between funds	At 30.6.21
	£	£	£	£
Unrestricted funds				
General Fund	229,869	192,075	13	421,957
Designated funds				
Eric Axe Deceased Fund	392	-	(392)	-
Battlefield War Memorials Funds	2,084	-	-	2,084
Ester & Derek Smith Memorial Fund	203	-	-	203
Special Event Fund	1,720	(1,601)	(119)	-
Conference Fund	646	-	-	646
Colin Hardy Memorial Fund	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>	<u>-</u>
	6,545	(3,101)	(511)	2,933
Restricted funds				
The Butte de Warlencourt	-	(2,367)	2,367	-
Riqueval Bridge Repairs	500	-	(500)	-
Branch Support	<u>1,873</u>	<u>(504)</u>	<u>(1,369)</u>	<u>-</u>
	<u>2,373</u>	<u>(2,871)</u>	<u>498</u>	<u>-</u>
TOTAL FUNDS	<u>238,787</u>	<u>186,103</u>	<u>-</u>	<u>424,890</u>

THE WESTERN FRONT ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021**17. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	415,356	(223,281)	192,075
Designated funds			
Special Event Fund	-	(1,601)	(1,601)
Colin Hardy Memorial Fund	-	(1,500)	(1,500)
	-	(3,101)	(3,101)
Restricted funds			
The Butte de Warlencourt	-	(2,367)	(2,367)
Branch Support	-	(504)	(504)
	-	(2,871)	(2,871)
TOTAL FUNDS	415,356	(229,253)	186,103

Comparatives for movement in funds

	At 1.11.19 £	Net movement in funds £	Transfers between funds £	At 31.10.20 £
Unrestricted funds				
General Fund	91,645	144,774	(6,550)	229,869
Designated funds				
Eric Axe Deceased Fund	392	-	-	392
Battlefield War Memorials Funds	2,084	-	-	2,084
Ester & Derek Smith Memorial Fund	303	(100)	-	203
Special Event Fund	1,816	(3,096)	3,000	1,720
Conference Fund	646	-	-	646
Colin Hardy Memorial Fund	1,500	-	-	1,500
	6,741	(3,196)	3,000	6,545
Restricted funds				
The Butte de Warlencourt	-	(3,550)	3,550	-
Riqueval Bridge Repairs	500	-	-	500
Branch Support	1,873	-	-	1,873
	2,373	(3,550)	3,550	2,373
TOTAL FUNDS	100,759	138,028	-	238,787

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

17. 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	376,855	(232,081)	144,774
Designated funds			
Ester & Derek Smith Memorial Fund	-	(100)	(100)
Special Event Fund	-	(3,096)	(3,096)
Colin Hardy Memorial Fund	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>
	1,500	(4,696)	(3,196)
Restricted funds			
The Butte de Warlencourt	-	(3,550)	(3,550)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>378,355</u>	<u>(240,327)</u>	<u>138,028</u>

18. EMPLOYEE BENEFIT OBLIGATIONS

The Association makes contributions to the pension scheme of its employees. The assets of the scheme are held separately from those of the Association in an independently administered fund. The pension cost charge represents contributions payable for the period. Contributions totalling £144 (2020: £nil) were payable at the balance sheet date and are included in creditors.

19. RELATED PARTY TRANSACTIONS

During the period the Association incurred expenditure through certain Trustees and Appointees or their close family members for services provided in furtherance of the Association's charitable objectives. These comprised:

£93,355 (2020: £79,135) to a company controlled by Ralph Lomas for printing and posting Stand To! and Bulletin and editing and commissioned article for Stand To! and Bulletin;

£Nil (2020: £10,400) to Ralph Lomas for editing Stand To! and Bulletin;

£5,200 (2020: £7,800) to Jonathan Vernon for website editing and podcast services;

£1,056 (2020: £3,462) to David Filsell for editing of book reviews for Stand To!;

£7,600 (2020: £Nil) to Matthew Leonard for editing Stand To!;

Ralph Lomas (Bulletin Editor) and Jonathan Vernon (Website Editor) attend Executive meetings by invitation and participate actively in the management of the Association.

During the period the Association provided support to Branches in the form of other costs to a value of £504 (2020: £276).

THE WESTERN FRONT ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

	Unrestricted funds £	Designated funds £	Restricted funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
INCOME AND ENDOWMENTS					
Donations and legacies					
Members' subscriptions	120,339	-	-	120,339	168,850
Donations	64,829	-	-	64,829	2,302
Gift aid	24,064	-	-	24,064	30,701
	<u>209,232</u>	-	-	<u>209,232</u>	201,853
Other trading activities					
Stand To! and Bulletin reprints and back-issues	654	-	-	654	986
Stand To! advertising	-	-	-	-	345
Bulletin advertising	50	-	-	50	920
DVD sales	882	-	-	882	1,524
Calendar sales	8,521	-	-	8,521	7,479
Branded goods	1,738	-	-	1,738	2,902
Ancestry Royalties	192,536	-	-	192,536	162,278
Sundry income	15	-	-	15	-
Virtual tours	1,701	-	-	1,701	-
	<u>206,097</u>	-	-	<u>206,097</u>	176,434
Investment income					
Deposit account interest	27	-	-	27	68
Total incoming resources	415,356	-	-	415,356	378,355
EXPENDITURE					
Other trading activities					
Branded goods purchases and expenses	1,255	-	-	1,255	2,256
DVD purchases and royalties	297	-	-	297	516
Calendar expenses	4,889	-	-	4,889	4,687
Stand To! reprints expenses	257	-	-	257	338
Pension Record costs	-	-	-	-	140
	<u>6,698</u>	-	-	<u>6,698</u>	7,937
Charitable activities					
Cost of production - Stand To!	57,782	-	-	57,782	47,381
Carried forward	57,782	-	-	57,782	47,381

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THE WESTERN FRONT ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

	Unrestricted funds £	Designated funds £	Restrctied funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
Charitable activities					
Brought forward	57,782	-	-	57,782	47,381
Cost of production - Bulletin	45,422	-	-	45,422	47,134
Book Review Editor	656	-	-	656	3,463
Promotional events	921	-	-	921	-
November 11th expenses	922	-	-	922	7,252
Armistice Day Filming	8,783	-	-	8,783	2,873
Branch support	-	-	504	504	276
Branch Speakers' List	940	-	-	940	1,500
University grants	-	-	-	-	100
Pension Record cards storage	3,848	-	-	3,848	5,237
Wreaths, donations and other costs	355	-	-	355	1,119
The Butte de Warlencourt	-	-	2,367	2,367	3,550
Wolverhampton Videos	-	(921)	-	(921)	2,088
Other projects	-	2,522	-	2,522	1,008
PhD sponsorship	7,000	-	-	7,000	1,000
Other grants	-	1,500	-	1,500	1,500
Zoom Talk costs	4,900	-	-	4,900	2,575
Virtual costs	8,100	-	-	8,100	-
	139,629	3,101	2,871	145,601	128,056
Support costs					
Management					
Wages and salaries	19,879	-	-	19,879	22,440
Pensions	891	-	-	891	1,163
Insurance	2,007	-	-	2,007	3,741
Postage	5,698	-	-	5,698	5,074
Telephone	652	-	-	652	1,143
Stationery, photocopy and computer expenses	4,025	-	-	4,025	5,221
Advertising, promotion, communications and public relations	8,018	-	-	8,018	8,126
Sundries	1,730	-	-	1,730	1,135
Travelling and subsistence	62	-	-	62	883
Branch Chairman's conference	1	-	-	1	12,289
Digital and website costs	15,892	-	-	15,892	18,510
Podcasts	40	-	-	40	357
Bank and credit card charges	1,990	-	-	1,990	1,865
Subscriptions	387	-	-	387	263
Carried forward	61,272	-	-	61,272	82,210

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THE WESTERN FRONT ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021

	Unrestricted funds £	Designated funds £	Restricted funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
Management					
Brought forward	61,272	-	-	61,272	82,210
Rental of storage space	333	-	-	333	500
New membership cards	-	-	-	-	4,585
Staff recruitment costs	175	-	-	175	-
Exchange differences	(22)	-	-	(22)	-
Depreciation of office equipment	-	-	-	-	119
Depreciation of website, eshop and database	-	-	-	-	3,749
	<u>61,758</u>	-	-	<u>61,758</u>	91,163
Governance costs					
Auditors' remuneration	2,500	-	-	2,500	2,500
Accountancy fees	8,408	-	-	8,408	5,272
Trustee meetings	-	-	-	-	4,071
AGM expenses	3,288	-	-	3,288	596
Working Group expenses	-	-	-	-	732
Legal fees	<u>1,000</u>	-	-	<u>1,000</u>	-
	<u>15,196</u>	-	-	<u>15,196</u>	13,171
Total resources expended	<u>223,281</u>	<u>3,101</u>	<u>2,871</u>	<u>229,253</u>	<u>240,327</u>
Net income	<u>192,075</u>	<u>(3,101)</u>	<u>(2,871)</u>	<u>186,103</u>	<u>138,028</u>

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