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Professor Gary Sheffield BA MA PhD FRHistS

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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**

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**Independent auditors**

Martin and Company Audit Limited

Chartered Accountants

and Statutory Auditors

25 St Thomas Street

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Hampshire

SO23 9HJ

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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.

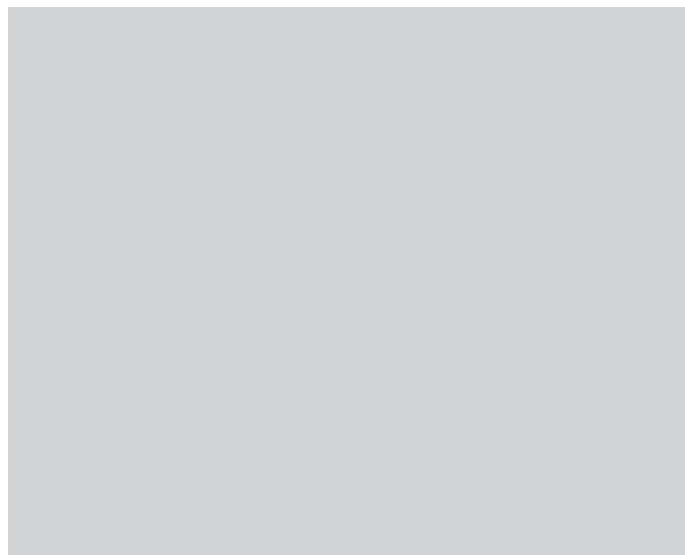
Against this background, it is a matter of great pride for me as The Western Front Association President that Branches have kept going under very difficult circumstances, making the best of it by holding virtual meetings and the like. I would like to thank the Branch Chairs, committees and Branch members – 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'.

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.



## 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.

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 40<sup>th</sup> 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 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.

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](http://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 £
<b>INCOME AND ENDOWMENTS FROM</b>						
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
<b>Total</b>		<b>415,356</b>	<b>-</b>	<b>-</b>	<b>415,356</b>	<b>378,355</b>
<b>EXPENDITURE ON</b>						
Raising funds	5	6,698	-	-	6,698	7,937
<b>Charitable activities</b>	6					
Charitable activity		216,583	3,101	2,871	222,555	232,390
<b>Total</b>		<b>223,281</b>	<b>3,101</b>	<b>2,871</b>	<b>229,253</b>	<b>240,327</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>192,075</b>	<b>(3,101)</b>	<b>(2,871)</b>	<b>186,103</b>	<b>138,028</b>
Transfers between funds	17	13	(511)	498	-	-
Net movement in funds		192,088	(3,612)	(2,373)	186,103	138,028
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		229,869	6,545	2,373	238,787	100,759
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>421,957</b>	<b>2,933</b>	<b>-</b>	<b>424,890</b>	<b>238,787</b>

## Balance sheet as at 30 June 2021

	Notes	30.6.21 £	31.10.20 £
<b>CURRENT ASSETS</b>			
Stocks	13	2,491	1,617
Debtors	14	85,797	65,202
Cash at bank		<u>430,450</u>	<u>268,959</u>
		<b>518,738</b>	<b>335,778</b>
<b>CREDITORS</b>			
Amounts falling due within one year	15	<u>(93,848)</u>	<u>(96,991)</u>
<b>NET CURRENT ASSETS</b>		<u><b>424,890</b></u>	<u>238,787</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>424,890</b></u>	<u>238,787</u>
<b>NET ASSETS</b>		<u><b>424,890</b></u>	<u>238,787</u>
<b>FUNDS</b>	17		
Unrestricted funds		421,957	229,869
Designated		2,933	6,545
Restricted		<u>-</u>	<u>2,373</u>
<b>TOTAL FUNDS</b>		<u><b>424,890</b></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	-
	<b>145,601</b>	<b>128,056</b>

**8. SUPPORT COSTS**

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

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

**Management**

	Period 1.11.20 to 30.6.21 £	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)	-
Deprecation of tangible assets	-	3,868
	<b>61,758</b>	<b>91,163</b>

**Governance costs**

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

**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**

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

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
	<b>20,770</b>	<b>23,603</b>

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		

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 £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	200,353	1,500	-	201,853
Other trading activities	176,434	-	-	176,434
Investment income	68	-	-	68
<b>Total</b>	<b>376,855</b>	<b>1,500</b>	<b>-</b>	<b>378,355</b>
<b>EXPENDITURE ON</b>				
Raising funds	7,937	-	-	7,937
<b>Charitable activities</b>				
Charitable activity	224,144	4,696	3,550	232,390
<b>Total</b>	<b>232,081</b>	<b>4,696</b>	<b>3,550</b>	<b>240,327</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>144,774</b>	<b>(3,196)</b>	<b>(3,550)</b>	<b>138,028</b>
Transfers between funds	(6,550)	3,000	3,550	-
Net movement in funds	138,224	(196)	-	138,028
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	91,645	6,741	2,373	100,759
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>229,869</b>	<b>6,545</b>	<b>2,373</b>	<b>238,787</b>

**12. TANGIBLE FIXED ASSETS**

	Office equipment £	Website, eshop and database £	Totals £
<b>COST</b>			
At 1 November 2020 and 30 June 2021	<u>1,066</u>	<u>12,270</u>	<u>13,336</u>
<b>DEPRECIATION</b>			
At 1 November 2020 and 30 June 2021	<u>1,066</u>	<u>12,270</u>	<u>13,336</u>
<b>NET BOOK VALUE</b>			
At 30 June 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 October 2020	<u>-</u>	<u>-</u>	<u>-</u>

**13. STOCKS**

	<b>30.6.21</b>	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**

	<b>30.6.21</b>	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**

	<b>30.6.21</b>	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**

	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>30.6.21 Total funds £</b>	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 £
<b>Unrestricted funds</b>				
General Fund	229,869	192,075	13	421,957
<b>Designated funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>238,787</u>	<u>186,103</u>	<u>-</u>	<u>424,890</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	415,356	(223,281)	192,075
<b>Designated funds</b>			
Special Event Fund	-	(1,601)	(1,601)
Colin Hardy Memorial Fund	-	(1,500)	(1,500)
	-	(3,101)	(3,101)
<b>Restricted funds</b>			
The Butte de Warlencourt	-	(2,367)	(2,367)
Branch Support	-	(504)	(504)
	-	(2,871)	(2,871)
<b>TOTAL FUNDS</b>	<u>415,356</u>	<u>(229,253)</u>	<u>186,103</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 £
<b>Unrestricted funds</b>				
General Fund	91,645	144,774	(6,550)	229,869
<b>Designated funds</b>				
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
<b>Restricted funds</b>				
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
<b>TOTAL FUNDS</b>	<b>100,759</b>	<b>138,028</b>	<b>-</b>	<b>238,787</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	376,855	(232,081)	144,774
<b>Designated funds</b>			
Ester & Derek Smith Memorial Fund	-	(100)	(100)
Special Event Fund	-	(3,096)	(3,096)
Colin Hardy Memorial Fund	1,500	(1,500)	-
	1,500	(4,696)	(3,196)
<b>Restricted funds</b>			
The Butte de Warlencourt	-	(3,550)	(3,550)
<b>TOTAL FUNDS</b>	<b>378,355</b>	<b>(240,327)</b>	<b>138,028</b>

## **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 £
<b>INCOME AND ENDOWMENTS</b>					
<b>Donations and legacies</b>					
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>
<b>Other trading activities</b>					
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>
<b>Investment income</b>					
Deposit account interest	27	-	-	27	68
Total incoming resources	<u>415,356</u>	<u>-</u>	<u>-</u>	<u>415,356</u>	<u>378,355</u>
<b>EXPENDITURE</b>					
<b>Other trading activities</b>					
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>

**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 £
<b>Charitable activities</b>					
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	-
	<b>139,629</b>	<b>3,101</b>	<b>2,871</b>	<b>145,601</b>	<b>128,056</b>
<b>Support costs</b>					
<b>Management</b>					
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
	<b>61,758</b>	<b>-</b>	<b>-</b>	<b>61,758</b>	<b>91,163</b>
<b>Governance costs</b>					
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	-
	<b>15,196</b>	<b>-</b>	<b>-</b>	<b>15,196</b>	<b>13,171</b>
Total resources expended	<b>223,281</b>	<b>3,101</b>	<b>2,871</b>	<b>229,253</b>	<b>240,327</b>
<b>Net income</b>	<b>192,075</b>	<b>(3,101)</b>	<b>(2,871)</b>	<b>186,103</b>	<b>138,028</b>

**TBD**

**TBD**

**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**

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#### **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**

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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.

#### **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**

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## **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**

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## **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**

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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**

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### **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**

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### **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](http://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**

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**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**

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

The notes form part of these financial statements

**THE WESTERN FRONT ASSOCIATION****BALANCE SHEET****30 JUNE 2021**

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

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE PERIOD 1 NOVEMBER 2020 TO 30 JUNE 2021**

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#### **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**

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#### **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**

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

#### **3. OTHER TRADING ACTIVITIES**

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

**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 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	<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)	-
Deprecation 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**

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

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

#### **10. STAFF COSTS**

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

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

	<b>Period</b>	<b>Year Ended</b>
	<b>1.11.20</b>	<b>31.10.20</b>
	<b>to</b>	
	<b>30.6.21</b>	
Administration of WFA Office	<b>1</b>	<b>1</b>

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>				
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>
<b>Total</b>	376,855	1,500	-	378,355
 <b>EXPENDITURE ON</b>				
Raising funds	7,937	-	-	7,937
<b>Charitable activities</b>				
Charitable activity	<u>224,144</u>	<u>4,696</u>	<u>3,550</u>	<u>232,390</u>
<b>Total</b>	<u>232,081</u>	<u>4,696</u>	<u>3,550</u>	<u>240,327</u>
 <b>NET INCOME/(EXPENDITURE)</b>	144,774	(3,196)	(3,550)	138,028
 <b>Transfers between funds</b>	<u>(6,550)</u>	<u>3,000</u>	<u>3,550</u>	<u>-</u>
<b>Net movement in funds</b>	138,224	(196)	-	138,028
 <b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	<u>91,645</u>	<u>6,741</u>	<u>2,373</u>	<u>100,759</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>229,869</u></u>	<u><u>6,545</u></u>	<u><u>2,373</u></u>	<u><u>238,787</u></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 £
<b>COST</b>			
At 1 November 2020 and 30 June 2021	<u>1,066</u>	<u>12,270</u>	<u>13,336</u>
<b>DEPRECIATION</b>			
At 1 November 2020 and 30 June 2021	<u>1,066</u>	<u>12,270</u>	<u>13,336</u>
<b>NET BOOK VALUE</b>			
At 30 June 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 October 2020	<u>-</u>	<u>-</u>	<u>-</u>

**13. STOCKS**

	<b>30.6.21</b>	<b>31.10.20</b>
	£	£
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**

	<b>30.6.21</b>	<b>31.10.20</b>
	£	£
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**

	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
	£	£	£	£
<b>Unrestricted funds</b>				
General Fund	229,869	192,075	13	421,957
<b>Designated funds</b>				
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
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General Fund	415,356	(223,281)	192,075
<b>Designated funds</b>			
Special Event Fund	-	(1,601)	(1,601)
Colin Hardy Memorial Fund	-	(1,500)	(1,500)
	-	(3,101)	(3,101)
<b>Restricted funds</b>			
The Butte de Warlencourt	-	(2,367)	(2,367)
Branch Support	-	(504)	(504)
	-	(2,871)	(2,871)
<b>TOTAL FUNDS</b>	<b>415,356</b>	<b>(229,253)</b>	<b>186,103</b>

**Comparatives for movement in funds**

	At 1.11.19 £	Net movement in funds £	Transfers between funds £	At 31.10.20 £
<b>Unrestricted funds</b>				
General Fund	91,645	144,774	(6,550)	229,869
<b>Designated funds</b>				
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
<b>Restricted funds</b>				
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
<b>TOTAL FUNDS</b>	<b>100,759</b>	<b>138,028</b>	<b>-</b>	<b>238,787</b>

## **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 £
<b>Unrestricted funds</b>			
General Fund	376,855	(232,081)	144,774
<b>Designated funds</b>			
Ester & Derek Smith Memorial Fund	-	(100)	(100)
Special Event Fund	-	(3,096)	(3,096)
Colin Hardy Memorial Fund	1,500	(1,500)	-
	1,500	(4,696)	(3,196)
<b>Restricted funds</b>			
The Butte de Warlencourt	-	(3,550)	(3,550)
<b>TOTAL FUNDS</b>	<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**

				Period 1.11.20 to 30.6.21	Year Ended 31.10.20
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS</b>					
<b>Donations and legacies</b>					
Members' subscriptions	120,339	-	-	120,339	168,850
Donations	64,829	-	-	64,829	2,302
Gift aid	24,064	-	-	24,064	30,701
	209,232	-	-	209,232	201,853
<b>Other trading activities</b>					
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	-
	206,097	-	-	206,097	176,434
<b>Investment income</b>					
Deposit account interest	27	-	-	27	68
<b>Total incoming resources</b>	<b>415,356</b>	<b>-</b>	<b>-</b>	<b>415,356</b>	<b>378,355</b>
<b>EXPENDITURE</b>					
<b>Other trading activities</b>					
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
	6,698	-	-	6,698	7,937
<b>Charitable activities</b>					
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**

				Period 1.11.20 to 30.6.21	Year Ended 31.10.20
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Total funds £
<b>Charitable activities</b>					
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
<b>Support costs</b>					
<b>Management</b>					
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**

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	Unrestricted funds £	Designated funds £	Restricted funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
<b>Management</b>					
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>-</u>	<u>-</u>	<u>61,758</u>	<u>91,163</u>
<b>Governance costs</b>					
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>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
	<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>

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This page does not form part of the statutory financial statements

**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**

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#### **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**

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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.

#### **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**

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## **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**

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## **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**

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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**

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### **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](http://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**

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**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**

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

The notes form part of these financial statements

**THE WESTERN FRONT ASSOCIATION****BALANCE SHEET****30 JUNE 2021**

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

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#### **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**

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#### **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**

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

#### **3. OTHER TRADING ACTIVITIES**

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

**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 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	<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)	-
Deprecation 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**

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

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

#### **10. STAFF COSTS**

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

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

	<b>Period</b>	<b>Year Ended</b>
	<b>1.11.20</b>	<b>31.10.20</b>
	<b>to</b>	
	<b>30.6.21</b>	
Administration of WFA Office	<b>1</b>	<b>1</b>

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>				
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>
<b>Total</b>	376,855	1,500	-	378,355
 <b>EXPENDITURE ON</b>				
Raising funds	7,937	-	-	7,937
<b>Charitable activities</b>				
Charitable activity	<u>224,144</u>	<u>4,696</u>	<u>3,550</u>	<u>232,390</u>
<b>Total</b>	<u>232,081</u>	<u>4,696</u>	<u>3,550</u>	<u>240,327</u>
 <b>NET INCOME/(EXPENDITURE)</b>	144,774	(3,196)	(3,550)	138,028
 <b>Transfers between funds</b>	<u>(6,550)</u>	<u>3,000</u>	<u>3,550</u>	<u>-</u>
<b>Net movement in funds</b>	138,224	(196)	-	138,028
 <b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	<u>91,645</u>	<u>6,741</u>	<u>2,373</u>	<u>100,759</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>229,869</u></u>	<u><u>6,545</u></u>	<u><u>2,373</u></u>	<u><u>238,787</u></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 £
<b>COST</b>			
At 1 November 2020 and 30 June 2021	<u>1,066</u>	<u>12,270</u>	<u>13,336</u>
<b>DEPRECIATION</b>			
At 1 November 2020 and 30 June 2021	<u>1,066</u>	<u>12,270</u>	<u>13,336</u>
<b>NET BOOK VALUE</b>			
At 30 June 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 October 2020	<u>-</u>	<u>-</u>	<u>-</u>

**13. STOCKS**

	<b>30.6.21</b>	<b>31.10.20</b>
	£	£
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**

	<b>30.6.21</b>	<b>31.10.20</b>
	£	£
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**

	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
	£	£	£	£
<b>Unrestricted funds</b>				
General Fund	229,869	192,075	13	421,957
<b>Designated funds</b>				
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
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General Fund	415,356	(223,281)	192,075
<b>Designated funds</b>			
Special Event Fund	-	(1,601)	(1,601)
Colin Hardy Memorial Fund	-	(1,500)	(1,500)
	-	(3,101)	(3,101)
<b>Restricted funds</b>			
The Butte de Warlencourt	-	(2,367)	(2,367)
Branch Support	-	(504)	(504)
	-	(2,871)	(2,871)
<b>TOTAL FUNDS</b>	<b>415,356</b>	<b>(229,253)</b>	<b>186,103</b>

**Comparatives for movement in funds**

	At 1.11.19 £	Net movement in funds £	Transfers between funds £	At 31.10.20 £
<b>Unrestricted funds</b>				
General Fund	91,645	144,774	(6,550)	229,869
<b>Designated funds</b>				
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
<b>Restricted funds</b>				
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
<b>TOTAL FUNDS</b>	<b>100,759</b>	<b>138,028</b>	<b>-</b>	<b>238,787</b>

## **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 £
<b>Unrestricted funds</b>			
General Fund	376,855	(232,081)	144,774
<b>Designated funds</b>			
Ester & Derek Smith Memorial Fund	-	(100)	(100)
Special Event Fund	-	(3,096)	(3,096)
Colin Hardy Memorial Fund	1,500	(1,500)	-
	1,500	(4,696)	(3,196)
<b>Restricted funds</b>			
The Butte de Warlencourt	-	(3,550)	(3,550)
<b>TOTAL FUNDS</b>	<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**

				Period 1.11.20 to 30.6.21	Year Ended 31.10.20
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS</b>					
<b>Donations and legacies</b>					
Members' subscriptions	120,339	-	-	120,339	168,850
Donations	64,829	-	-	64,829	2,302
Gift aid	24,064	-	-	24,064	30,701
	209,232	-	-	209,232	201,853
<b>Other trading activities</b>					
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	-
	206,097	-	-	206,097	176,434
<b>Investment income</b>					
Deposit account interest	27	-	-	27	68
<b>Total incoming resources</b>	<b>415,356</b>	<b>-</b>	<b>-</b>	<b>415,356</b>	<b>378,355</b>
<b>EXPENDITURE</b>					
<b>Other trading activities</b>					
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
	6,698	-	-	6,698	7,937
<b>Charitable activities</b>					
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**

				Period 1.11.20 to 30.6.21	Year Ended 31.10.20
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Total funds £
<b>Charitable activities</b>					
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
<b>Support costs</b>					
<b>Management</b>					
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**

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	Unrestricted funds £	Designated funds £	Restricted funds £	Period 1.11.20 to 30.6.21 Total funds £	Year Ended 31.10.20 Total funds £
<b>Management</b>					
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>-</u>	<u>-</u>	<u>61,758</u>	<u>91,163</u>
<b>Governance costs</b>					
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>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
	<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>

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