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Professor Peter Simkins MBE FRHistS

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Professor Gary Sheffield BA MA PhD FRHistS

Vice Presidents

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Dr Jack Sheldon MA PhD FRGS
Col (Rtd) Patrick M Dennis OMM
Dr Spencer Jones BA (Hons), MPhil, PhD, FRHistS

Trustees

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

Administration Office

BM Box 1914
LONDON
WC1N 3XX

Independent auditors

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

Bankers

Lloyds Bank Plc
1 Vicar Street
Kidderminster
DY10 1DH

Charity registered number

298365



ANNUAL REPORT AND ACCOUNTS 2021-2022

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

www.westernfrontassociation.com



PRESIDENT'S INTRODUCTION & REFLECTIONS

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

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

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

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

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

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

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

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



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



REPORT BY THE CHAIR

Tony Bolton

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

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

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



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

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

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

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

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

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

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

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

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The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and Activities

Policies and objectives

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

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

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

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

Public benefit

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

Achievements and performance

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Membership

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

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

Financial review

Financial position

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

Reserves policy

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

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

Going concern

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

Future Plans

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

Structure, Governance and Management

Governing document

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

Charity constitution

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

Recruitment and appointment of new trustees

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

Organisational structure

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

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

Branches

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

Risk management

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

Trustees' Responsibility Statement

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

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

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

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

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

Tony Bolton
Trustee

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

Use of our report

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

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

Date: 5 January 2023

Statement of financial activities for the year ended 30 June 2022

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

Balance sheet 30 June 2022

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

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

Tony Bolton
Trustee

Notes to the Financial Statements for the year ended 30 June 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

Income

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

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

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

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

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

Expenditure

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

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

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

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

All resources expended are net of recoverable VAT.

Tangible fixed assets and depreciation

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

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

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

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

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

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

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

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

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

Interest receivable

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

Foreign currencies

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

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

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

Going concern

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

Investments

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

5. RAISING FUNDS**Other trading activities**

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

6.CHARITABLE ACTIVITIES COSTS

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

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

8. SUPPORT COSTS

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

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

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

Management

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

Governance costs

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

10. STAFF COSTS

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

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

	Year Ended	Period
	30.6.22	1.11.20 to 30.6.21
Administration of WFA Office	2	1

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

12. TANGIBLE FIXED ASSETS

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

13. FIXED ASSET INVESTMENTS

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

There majority of investments are held within the UK.

Cost or valuation at 30 June 2022 is represented by:

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

14. STOCKS

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

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

18. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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

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

19. EMPLOYEE BENEFIT OBLIGATIONS

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

20. RELATED PARTY TRANSACTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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