



THE WESTERN FRONT ASSOCIATION

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

Tony Bolton

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

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

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

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

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

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

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

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

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

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

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

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

The trustees present their report with the financial statements of the charity for the year ended 30th June 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Policies and objectives

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

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

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

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

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

Public benefit

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

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

ACHIEVEMENT AND PERFORMANCE

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

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

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

involvement.

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

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

Liaison work with universities continues. PhD and Masters

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

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

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

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

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

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

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

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

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

Membership

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

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

FINANCIAL REVIEW

Financial position

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

Reserves policy

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

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

Going concern

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

FUTURE PLANS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

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

Recruitment and appointment of new trustees

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

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

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

Branches

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

Risk management

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

TRUSTEES' RESPONSIBILITY STATEMENT

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

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

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

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

continue in business.

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

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

Anthony Bolton - Trustee

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

As part of our planning process we assessed susceptibility of the charity's financial statements to material misstatements, including how fraud might occur by making an assessment of the key risks. The 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. This description forms part of our Report of the Independent Auditors.

Use of our report

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

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

Date: 12th January 2024

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

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

The notes form part of these financial statements

THE WESTERN FRONT ASSOCIATION**BALANCE SHEET**
30TH JUNE 2023

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

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

.....
Anthony Bolton - Trustee

The notes form part of these financial statements

THE WESTERN FRONT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

Income

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

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

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

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

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

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

Expenditure

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

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

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

1. ACCOUNTING POLICIES - *continued*

Expenditure

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

All resources expended are net of recoverable VAT.

Tangible fixed assets and depreciation

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

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

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

THE WESTERN FRONT ASSOCIATION

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

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

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

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

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

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

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

Interest receivable

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

Foreign currencies

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

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

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

Going concern

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

Investments

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

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

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

5. INCOME FROM CHARITABLE ACTIVITIES

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

6. RAISING FUNDS**Other trading activities**

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

7. CHARITABLE ACTIVITIES COSTS

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

THE WESTERN FRONT ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30TH JUNE 2023**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

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

9. SUPPORT COSTS

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

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

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

Management

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

THE WESTERN FRONT ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30TH JUNE 2023**9. SUPPORT COSTS - continued****Management - continued**

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

Governance costs

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

THE WESTERN FRONT ASSOCIATION

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

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

THE WESTERN FRONT ASSOCIATION

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

11. STAFF COSTS

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

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

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

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

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

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

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

THE WESTERN FRONT ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30TH JUNE 2023**13. TANGIBLE FIXED ASSETS**

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

14. FIXED ASSET INVESTMENTS

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

There majority of investments are held within the UK.

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

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

THE WESTERN FRONT ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30TH JUNE 2023**15. STOCKS**

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

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

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

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

19. MOVEMENT IN FUNDS

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

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

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

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

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

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

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

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

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

THE WESTERN FRONT ASSOCIATION

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

19. MOVEMENT IN FUNDS - continued

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

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

20. EMPLOYEE BENEFIT OBLIGATIONS

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

21. RELATED PARTY TRANSACTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

This page does not form part of the statutory financial statements

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

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

This page does not form part of the statutory financial statements