



THE BATTLEFIELDS TRUST

REPORT OF THE TRUSTEES

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH SEPTEMBER 2021

COMPANY LIMITED BY GUARANTEE No: 2786730

REGISTERED CHARITY NO: No: 1017387

Registered Office

Kemp House, 152 City Road, London EC1V 2NX

BATTLEFIELDS TRUST

Trustees' Annual Report for the year ended 30th September 2021

The Trustees (who are also the Directors) present their report and the financial statements of the charitable company for the year ended 30th September 2021.

Trustees

The following served as Trustees in the year to 30th September 2021

Sophie Anderton
Prof Anne Curry (Chair until and retired 20th March 2021)
Jon Day (resigned 20th March 2021)
Clive Hallam-Baker (retired 20th March 2021)
Andrea Hill (from 23rd January 2021)
Julian Humphrys
Chris May
Phil Philo
Emily Sewell (resigned 15 October 2020)
Howard Simmons (Chair as of 20th March 2021)
Robert Simmons (from 20th March 2021)
Phil Steele
Russell Walters (Treasurer)
Harvey Watson (from 20th March 2021)
Louise Whittaker
Sam Wilson (from 20th March 2021)

Secretary: Ruth Gibson

Registered Office: Kemp House,
152 City Road
London EC1V 2NX

Independent Examiner

Mr. Philip Clark FCA

President and Patron

Prof. Michael Wood OBE

Vice President

Kelvin van Hasselt

Patrons

Earl of Ulster
The Lord Boswell of Aynho
The Lord Dannatt GCB CBE MC
Sir Robert Worcester

Officers

Director of Operations – David Austin
Membership Officer – David Austin
Research and Threats Co-ordinator – Simon Marsh
Magazine Editors – Harvey Watson/Chris May
Education Officer – Tony Fox (to June 2021)
Events Officer – David Austin
Governance and Board Officer – Ruth Gibson

STRUCTURE GOVERNANCE AND MANAGEMENT

The Battlefields Trust was established as an incorporated charity in 1993 in response to threats posed to battlefield heritage from road, building or other developments. Its principal objectives are the preservation, interpretation and presentation of battlefields as heritage and educational resources, the term "battlefields" meaning actions of any type on land, at sea or in the air, ranging from skirmishes and sieges to full scale battles.

The Trust is a membership organisation with overall policy, strategic direction and management of the Trust vested in the Board of Trustees who are elected by the membership for three-year terms and meet on a quarterly basis. Trustees cannot serve more than three consecutive terms (nine years) without a minimum break of one year and the office of Chair is similarly limited to a maximum of four consecutive years. Trustees seek to ensure that the Board contains or has available to it the skills knowledge and experience needed to manage the Trust effectively and are kept up to date on changing governance requirements, best practice and issues affecting the charity sector. Prospective Trustees are fully briefed on the duties and responsibilities of the role and on guidance provided by the Charity Commission and Companies House.

The Trust currently has eleven regions in England which are aligned with local authority boundaries but with the configuration and arrangements for each region determined according to a number of factors such as geographical size and ease of coverage, the number and significance of battlefields or related activity and the capacity available within the regional membership. The Board keeps this under review and adjusts regional boundaries when appropriate. For instance, during the year the Berkshire area was re-allocated from the South East to Mercia and during the coming year, a new Durham and Tees Region will supersede the North East and Borders (South) area. The regional boundaries are not impermeable and joint working and mutual support across them is strongly supported as beneficial to the Trusts' overall success.

Regional Committees determine, manage and co-ordinate local activities in consultation with local members, often in collaboration with local partner organisations and associations that share the Trust's interests and concerns. An Operations Group comprising Regional Chairs and relevant Trust officers reports to the Trustees and is responsible for co-ordinating the Trust's day to day operations and implementation of agreed plans. The Group also determines regional priorities for submission to the Trustees for inclusion in the Trust's overall business plan and makes recommendations when appropriate on other matters to do with the running of the Trust.

There was an enthusiastic response from members to a wide-ranging survey of the membership carried out during the year. A good proportion of the responses was positive about the Trust and its activities generally and also pointed to an untapped source of potential volunteers. The Trust is now addressing the issues raised including a review of education strategy, improvement of the website (including a re-platforming of the UK Battlefield Resource Centre) and development of social media. A new initiative has been launched encouraging members to act as the Trust's eyes and ears in monitoring and protecting local battlefields under an informal Battlefield Rangers scheme.

The year was again dominated by the impact of Covid 19 with restriction of the AGM to an on-line event (under emergency powers) but with the gradual re-introduction of the walks and venue-based events programme later in the year as restrictions were lifted. A positive by-product has been the evident success of a programme of on-line talks, conferences and study days including switching the Annual Conference in May to an on-line event. The participant capacity for on-line events has consequently been increased and the Trust is trialling hybrid events combining venue based activity with on-line access.

ACTIVITIES

More detail on principal activities is reported below. In pursuing its objectives, the Trust and its volunteers work in collaboration with many organisations and individuals with shared or comparable objectives including battlefield and heritage societies, educational and academic bodies and specialists.

Battlefield Protection and Preservation

The Trust maintains a watching brief on potential threats to battlefields (usually related to inappropriate development proposals), taking action as required when a threat materialises. It encourages its members to act as the Trust's eyes and ears in reporting and monitoring threats and their vigilance is complemented by partner organisations and concerned members of the public reporting threats independently. A dedicated Threats Co-ordinator assesses reported threats and with support from the regional network determines what action should be taken. The Trust's research function (see page 4) is also crucial in providing supporting information for challenging battlefield threats or making the case for protection and inclusion on Historic England's Register of Historic Battlefields.

The Trust also engages with regulatory bodies and key players in the planning framework to ensure there is advocacy for battlefield heritage and that decisions on proposed developments or the protection of battlefields can be fully informed by the experience and knowledge available within the Trust.

The independent Battlefields Panel, which is facilitated by the Trust includes representatives with expertise in planning, battlefield archaeology, conflict history and weapons and armour and provides a forum for specialist input on policy and practice relating to battlefield heritage and a source of advice for the Threats Co-ordinator. A Trust-led seminar focused on local authority planners and archaeologists has been re-scheduled for the coming year and aims to promote a greater understanding and awareness of battlefield heritage issues amongst those primarily involved in decisions affecting battlefields.

When development on a battlefield is likely to proceed the Trust continues to press for prior archaeological investigations if appropriate and to recommend actions that would mitigate the effect of the development on battlefield interpretation. The Trust also works collaboratively with landowners where possible to mutually resolve issues around managed access to battlefield sites and dealing with unsupervised access and metal detection.

Key actions and events during the year concerning threats to battlefields were as follows:

Registered Battlefields

Bosworth (1485): The Trust objected to proposals for a small scale housing development on part of the battlefield which were later withdrawn. An application for a solar array on adjacent land which the Trust also opposed was rejected.

Edgcote (1469): The Trust has pressed for an Environmental Impact Assessment on proposals for a solar array on part of the battlefield.

Nantwich (1644): An application for a small housing development to which the Trust had objected was refused.

Naseby (1645): Historic England is considering an application from the Trust for the registered area to be extended

Neville's Cross (1346): Proposed inclusion of a western relief road in the Local Plan for Durham (which would have affected an un-registered area that could prove to be of importance to the battle) but was subsequently rejected by the planning inspector. The Trust continues to seek an extension of the battlefield's registration to the cover area concerned.

Shrewsbury (1403): The Trust responded to two development proposals within the southern edge of the registered battlefield area.

Winwick (1648): The Trust met with success in having the battlefield registered in 2018 and continued to oppose plans for a warehousing development affecting the site of the parliamentary advance. The planning application has since been called in by the Secretary of State, who subsequently agreed with the Planning Inspector that the development could go ahead.

Unregistered Battlefields

Fulford (1066): The Trust continues to support an application to register this important early medieval battlefield. During the year, the Trust pledged support to the Parish Council's fundraising campaign to purchase land (including the battlefield site) for amenity use but the land was subsequently sold privately.

Newbury II (1644): The Trust's application to Historic England to have this site registered was rejected during the year. Areas of the battlefield have seen planning permission for housing granted.

Gainsborough (1643): Historic England is considering an application from the Trust to have the site of this battle registered

Interpreting Promoting and Presenting Battlefield Heritage

The Trust has a number of functions and a range of activities that all contribute to achieving its objectives of raising awareness and understanding of battlefield heritage.

Magazine

The Trust's quarterly magazine "Battlefield" is clearly valued by members as borne out in the Membership Survey and keeps them and external subscribers up to date with news, events and current battlefield heritage issues as well as publishing articles covering a range of battles and military campaigns. The quality and attractiveness of the magazine is evidently a key factor in recruiting and retaining membership.

Research

The Trust's research function is important to furthering understanding and interpretation of battlefields in addition to providing a resource for supporting actions to protect and preserve them.

During the year, research resumed on Otterburn (1388) where the Trust is working with the Revitalising Redesdale Landscape Project (funded by the National Heritage Lottery Fund) and Mortimer's Cross (1461) which is sponsored directly by the Trust. Further archaeological survey work is planned for the coming year at Stow on the Wold (1646).

The UK Battlefield Resource Centre is available on the Trust's website and provides detailed information on numerous battles for use by members of the public generally whether they are planning a site visit or embarking on a more in-depth study

As well as supporting archival and archaeological research on battlefields and providing an opportunity to present research at Trust events or in its magazine.

Events and Activities

The range of events and activities described below are fundamental to achieving the Trust's aims and in particular provide opportunities to engage and involve the community at large, generating a wider understanding and interest in battlefield heritage and its preservation. They are also a source of new Trust members as well as raising funds through donations and other fund-raising activities.

Many activities take place in collaboration with other organisations that share the Trust's objectives and the Trust regularly supports the work of these organisations through small contributions to particular activities or through joint-working.

Walks, talks and study days: As mentioned above the Trust has developed a very successful on-line programme of talks, conferences and study days. These will continue in parallel with the re-introduction of the normal programme of walks and venue-based events which provide an opportunity to engage and involve the wider community and for members to meet face to face.

Battlefield Trails and Information: The creation and maintenance of trails, self-guiding leaflets, mobile interpretation apps and information boards is key to generating public awareness of and interest in battlefields. The Trust provides many of these facilities directly but also sponsors other organisations, such as historical or battlefield societies that raise funds for their own battlefield information projects. Increasingly the Trust also offers on-line battlefield video tours and mini-documentaries that are posted on the Trust's social media sites.

Festivals and Commemorative Events: The Trust has been able to resume its presence at principal annual events such as the Chalke Valley Festival and Battle of Hastings Anniversary event as coronavirus measures lifted. These events provide an opportunity to promote and raise awareness of the Trust and recruit new members.

Education: The Trust's education packs whilst created with educational settings in mind, are freely available on-line to the public. Support and training is provided for members of the local community who take up the opportunity to participate in Trust projects and where particular skills are required (e.g. assisting with archaeological survey work) advice is shared on best practice and protocols.

The Trustees have agreed to carry out a review in the coming year with the aim of embedding education and learning into all areas of Trust activity.

Grant aided projects: All Grant aided projects are listed in the financial review (page7). Two projects (Carham 1018) and Battle of Barnet (1471) were successfully completed during the year. Others were held up by coronavirus measures but progress resumed later in the year. Whether run directly by the Trust or in collaboration with other organisations, these projects add significantly to the Trust's scope for protecting and promoting battlefields and raising awareness of battlefield heritage amongst local communities and the general public.

VOLUNTEER RECRUITMENT ENGAGEMENT AND CONTRIBUTION

The Trust relies entirely on volunteers to organise all the activities described in this report as well as the background technical and administrative support needed for day to day running of the Trust. Volunteers are drawn mostly from the membership and the Trust regional networks and also from organisations with shared objectives. At the close of the reporting year, it was estimated that there are around 95 regular volunteers with many more individuals involved on an ad hoc basis.

The Trust encourages inclusion and active involvement of local communities in its projects offering support and training as necessary. It has become regular practice to involve local community volunteers wherever possible in archaeological site surveys, cleaning and cataloguing work as well as other project activities.

The Trust readily co-operates and collaborates with other organisations with shared concerns and interests so that volunteer resources and effort can be pooled and used to maximum effect. Working with communities and alongside other organisations such as educational bodies, museums and heritage organisations, generates interest in and awareness of the Trust's work which in turn leads to an increase in the pool of potential volunteers.

MEMBERSHIP

The Trust had 1506 members on 30 September 2021 compared with 1430 members on 30 September 2020. This exceeds the previous highest figure of 1487 on 30 September 2019.

This is an increase of 6% in the year to 30 September 2021 and reverses the decrease in membership of 4% in the previous year.

The Trust derives a majority of its new membership from attendance at historical fairs and re-enactments. The cancellation of all events due to the Covid pandemic in 2019/20 severely impacted this recruitment but has been offset in 2020/21 by their, albeit limited, resumption.

However, 1506 is the highest membership in the Trust's history and the 2020/21 increase has also been partially generated by an increase in members joining online as a result of the Trust's online lecture programme introduced as a response to the Covid situation.

It has also been facilitated by a membership retention rate of 95%. The Trust increased membership rates in 2021 in line with inflation since the previous increase in 2014. This increase in subscription rates seems to have had little effect so far on retention, although the impact of the lectures may well be a factor in offsetting this.

PUBLIC BENEFIT

The Trustees confirm that the Trust's activities provide a public benefit in line with its objects of the preservation, interpretation and presentation of battlefield sites as educational and heritage resources.

The Trust seeks to secure and promote battlefield heritage for the public benefit generally and welcomes and encourages public involvement in its activities. The Trust's battlefield guides, trail leaflets and information boards provide in situ public information whilst other resources are freely available to the public via its website including:

- The UK Battlefields Resource Centre which contains detailed reference information on numerous battles.
- Education and learning material such as its Battlefield education packs focused on specific battles

The Trust's social media sites additionally host short documentaries and battlefield tours produced by the Trust and most of the Trust's events such as study days and battlefield walks are open to the public. In supporting specific battlefield projects (such as major battle commemorations or archaeological investigations) the Trust contributes to a better understanding of national history and it deals with many queries from members of the public requesting information or wishing to raise matters of concern about battlefields.

As well as working collaboratively with partner organisations sharing similar aims, the Trust also works with public bodies such as Historic England that are concerned with heritage, sharing advice and expertise as required.

RISK ASSESSMENT

A risk register is regularly reviewed and updated by the Trustees. A risk around the impact of Covid restrictions has been addressed by switching to alternative on-line events. As the Trust is run entirely by volunteers, largely from within the membership, there is an ongoing risk of sustaining a membership base that can provide the organisational capacity and expertise to deliver on Trust objectives.

Risk assessments are carried out for Trust-led projects, events and activities such as walks in line with the Health and Safety Policy.

FINANCIAL REVIEW

The total income for the year was £139,775 (2020: £50,599) with expenditure of £41,752 (2020: £70,571). The net unrestricted surplus was £61,371 (2020 deficit: £6,294) with a surplus on restricted funds of £36,652 (2020 deficit: £26,266). At the end of the year, unrestricted reserves were £88,257 (2020: £26,886).

The Trust received a very generous legacy during the year which will give it a sound financial base on which to develop future activities. In addition, the instigation of the online lectures led to a number of donations. Between these two sources of funds and the inevitable reduction in activity due to Covid and lockdown, the Trust is well set to develop its activities, focussing on delivering regional priorities and a significant upgrade to the Resource Centre.

The increase in the restricted reserves principally related to the second main tranche of HLF funding for the Mortimer's Cross project of £33,760 and for the Battle of Boroughbridge, via CIL funding, of £15,000. Other restricted projects are coming to a close with modest expenditure to complete. After many years, it is pleasing to note that the interpretation of Langport is underway and that this project will come to a close.

Funds

In addition to the unrestricted funds, the Trust manages a number of restricted funds for specific purposes. Although most resources received for such funds are in the form of grants, others are raised through individual fundraising appeals.

The funds are: -

Unrestricted Funds: available for the general use of the Trust in pursuance of its charitable activities, at the discretion of the Trustees.

Restricted Funds: funds received for specific purposes as defined by the donors and agreed by the trustees, including;

Langport: to develop the interpretation at the site of the Battle of Langport.

Magna Carta 800 Committee: holding three conferences on Magna Carta and production and launch of a booklet highlighting the actions of the Magna Carta and Barons' Wars. This project was very nearly completed during the year and will be finalised in the coming year.

Education (Historic England): to develop educational resources relating to battlefields in England. This project completed during the year and Historic England has agreed to unspent funds being used towards a resource pack relating to battles on Teesside.

Agincourt 600: to develop educational resources for sites relating to the Battle of Agincourt and the events leading up to and after the battle.

Mortimer's Cross: (Heritage Lottery Fund) to undertake an archaeological and research project around the site and events of the battle at Mortimer's Cross and to present the site to the public. The Trust is holding money fundraised by the Mortimer's Cross project, on their behalf.

Shrewsbury: residual funding received from the Shrewsbury 1403 project to fund the restoration of signage at the site and any other form of promotion of the battlefield.

Battle of Carham (Heritage Lottery Fund): a project bid for and funded to the North East and Borders region to investigate the archaeology of the Battle of Carham.

Boroughbridge: a project to fund interpretation of the Battle of Boroughbridge and the surrounding area.

Reserves Policy

The Trustees aim to hold a national cash reserve (less liabilities and excluding money held by regional groups which are used locally but consolidated into these accounts) of six months of normal expenditure (ie excluding restricted funds), to allow for the annual cyclical variation in income from membership as compared to the regular nature of expenditure on items such as the magazine and annual AGM and conference. Currently, this equates to a target of approximately £16,000. Due to the very generous legacy, donations from the online lectures and the inability to progress work during the year, appropriate unrestricted reserves at 30th September 2021 amounted to £79,143 (2020: £22,006). Trustees have allocated some of these funds towards regional plans and a significant upgrade to the Resource Centre website and will consider other proposals as they come forward.

All reserves are held at the bank and with current interest rates and cash flow requirements, funds are held in current accounts.

Trustees consider the financial position to be satisfactory and believe that the Trust remains a going concern for the foreseeable future, recognising the uncertainties of funding sources.

Responsibilities of the Board of Trustees

The Trustees (who are also directors of the Battlefields Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law require the Trustees to prepare financial statements for each financial year for that period. In preparing financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the Trustees are aware at the time the report is approved:

- There is no relevant information of which the Trust's independent examiner is unaware; and
- The Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

Signed:



Howard Simmons,
Chair

On behalf of the Board of Trustees
29th January 2022



Section A Independent Examiner's Report

Report to the trustees/directors/ members of Charity Name
BATTLEFIELDS TRUST

On accounts for the year ended 30 SEPTEMBER 2021

Charity no.:	1017387	Company no.:	2786730
Set out on pages	11-16		

I report to the charity trustees on my examination of the accounts of the Company for the year ended **30/09/2021**.

Responsibilities and basis of report As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

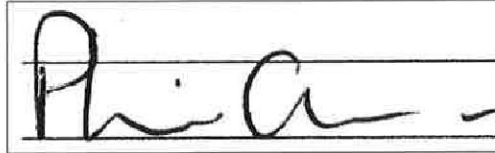
Independent examiner's statement I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn

in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

3rd March 2022

Name: PHILIP CLARK

Relevant professional qualification(s) or body (if any):

FCA – Fellow of the Institute of Chartered Accountants in England & Wales

Address: 10 Linden Fields
Tunbridge Wells
Kent TN2 5QN

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

N/A

Charity Number 1017387 Company Number 02786730
 Battlefields Trust
 Statement of Financial Activities
 for the year ending 30th September 2021

	Note	Unrestricted £	Restricted £	Total £	2019-20 £
Subscriptions and donations	2	88,603	-	88,603	30,905
Activities for raising funds	3	1,720	-	1,720	6,406
Incoming resources from generated funds		90,323	-	90,323	37,311
Incoming resources from charitable activities	4	-	49,452	49,452	13,288
Total incoming resources		90,323	49,452	139,775	50,599
Expenditure on:					
Raising funds	5	6,021	-	6,021	12,850
Charitable activities	6	22,320	13,411	35,731	57,721
Total Resources expended		28,341	13,411	41,752	70,571
Net incoming/(outgoing) resources		61,982	36,041	98,023	(19,972)
Transfers between funds		(611)	611	-	-
Net movement in funds		61,371	36,652	98,023	(19,972)
Funds brought forward		26,886	21,030	47,916	67,888
Funds carried forward		88,257	57,682	145,939	47,916

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

Battlefields Trust

Balance Sheet

as at 30th September 2021

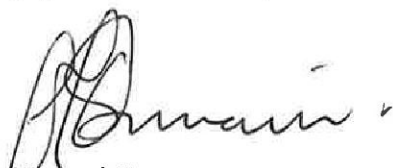
	Note	Unrestricted £	Restricted £	Total £	2019-20 £
Current Assets					
Cash		91,357	57,682	149,039	53,355
Total Current Assets		91,357	57,682	149,039	53,355
Creditors: amounts falling due within one year	7	3,100	-	3,100	5,439
Net assets		88,257	57,682	145,939	47,916
Represented by					
Unrestricted funds	8	88,257	-	88,257	26,886
Restricted funds	8	-	57,682	57,682	21,030
Total funds		88,257	57,682	145,939	47,916

For the year ending 30th September 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 and the Charity SORP. The notes on pages 13 to 16 form part of these accounts.



Howard Simmons
Chair of Trustees

Approved by the Trustees on 29th January 2022

Charity Number 1017387 Company Number 02786730
Battlefields Trust
Notes to the Financial Statements
for the year ending 30th September 2021

Note 1: Accounting Policies

a) Basis of Preparation

These financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and the financial framework applicable in the UK (FRS102) and the Companies Act 2006. The charity meets the definition of a public benefit entity under FRS102.

These accounting policies have been applied consistently throughout the current and previous periods.

b) Stocks

Stocks are stated at the lower of cost and net realisable value. No stock was recorded during the year as any resources expended on saleable items were minimal and charged to expenditure.

c) Funds

Restricted funds are given to the Trust for specific purposes and are expendable by the Trustees in furtherance of particular projects. Unrestricted funds are available for any purpose of the Trust.

d) Incoming resources

Incoming resources are recognised once the Trust has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. Life memberships are offered however, due to the small numbers, the full income from these has been credited to the subscription income in the year of receipt. Gift Aid income is recorded on receipt.

e) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the Trust to the expenditure.

Grants are only made in furtherance of the charitable objectives of the Trust. A liability for such grants is recognised when approved by the Trustees.

f) Cost of generating funds

The costs of generating funds are those costs attributable to generating incoming resources for the Trust, other than those costs incurred in undertaking charitable activities.

g) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objectives of the Trust.

Battlefields Trust

Notes to the Financial Statements

for the year ending 30th September 2021

	Unrestricted	Restricted	2020-21	2019-20
Note 2: Subscriptions and donations				
Donations and legacies	47,742	-	47,742	1,628
Subscriptions	32,455	-	32,455	25,447
Gift Aid	8,406	-	8,406	3,830
	88,603	-	88,603	30,905

All subscription and donation income in 2019-20 was unrestricted

Note 3: Activities for raising funds				
Conferences, Study Days, Walks and Talks	1,720	-	1,720	6,406
	1,720	-	1,720	6,406

All activities for raising funds in 2019-20 were unrestricted

Note 4: Incoming resources from Charitable Activities

Historic England (Development Officer)	-	-	-	13,164
Mortimer's Cross Project	-	33,760	33,760	44
Carham	-	692	692	80
Boroughbridge	-	15,000	15,000	-
	-	49,452	49,452	13,288

All incoming resources from Charitable Activities in 2019-20 were restricted

Note 5: Raising funds

Conferences, Study Days, Walks and Talks	803	-	803	7,661
Web site and governance costs	5,218	-	5,218	5,189
	6,021	-	6,021	12,850

All costs of raising funds in 2019-20 were unrestricted

Note 6: Charitable Activities

	Unrestricted	Restricted	2020-21	2019-20
Historic England (Development Officer)	-	-	-	9,928
Mortimer's Cross	-	7,595	7,595	15,724
Carham	-	5,816	5,816	9,816
Magazine	22,320	-	22,320	21,275
Battlefields Panel	-	-	-	128
Interpretation and Conservation of Sites	-	-	-	850
	22,320	13,411	35,731	57,721

In 2019-20, all costs relating to Historic England, Agincourt, Mortimer's Cross and Carham projects were restricted.

All other costs were unrestricted.

Note 7: Creditors

Accrued Expenses	3,100	-	3,100	5,439
	3,100	-	3,100	5,439

In 2019-20, the accrued expenses were unrestricted.

Note 8: Analysis of Funds

	B/fwd	Income	Expenditure	Transfers	C/fwd
Restricted Funds					
Langport	3,292	-	-	-	3,292
Magna 800 Committee	1,184	-	-	-	1,184
Historic England Education	795	-	-	-	795
Agincourt 600	185	-	-	-	185
Mortimer's Cross	7,663	33,760	(7,595)	-	33,828
Shrewsbury	3,399	-	-	-	3,399
Carham	4,513	692	(5,816)	611	0
Boroughbridge	0	15,000	-	-	15,000
Total Restricted Funds	21,030	49,452	(13,411)	611	57,682
General Funds	26,886	90,323	(28,341)	(611)	88,257
Total Funds	47,916	139,775	(41,752)	-	145,939

Battlefields Trust

Notes to the Financial Statements

for the year ending 30th September 2021

Langport: to develop the interpretation at the site of the Battle of Langport.

Magna Carta 800 Committee: holding three conferences on Magna Carta and production and launch of a booklet highlighting the actions of the Magna Carta and Barons' Wars. This project was very nearly completed during the year and will be finalised in the coming year.

Education (Historic England): to develop educational resources relating to battlefields in England. This project completed during the year and Historic England has agreed to unspent funds being used towards a resource pack relating to battles on Teesside.

Agincourt 600: to develop educational resources for sites relating to the Battle of Agincourt and the events leading up to and after the battle.

Mortimer's Cross: (Heritage Lottery Fund) to undertake an archaeological and research project around the site and events of the battle at Mortimer's Cross and to present the site to the public. The Trust is holding money fundraised by the Mortimer's Cross project, on their behalf.

Shrewsbury: residual funding received from the Shrewsbury 1403 project to fund the restoration of signage at the site and any other form of promotion of the battlefield.

Battle of Carham (Heritage Lottery Fund): a project bid for and funded to the North East and Borders region to investigate the archaeology of the Battle of Carham.

Boroughbridge: a project to fund interpretation of the Battle of Boroughbridge and the surrounding area.

Restricted Funds 2019-20	B/fwd	Income	Expenditure	Transfers	C/fwd
Langport	4,142	-	(850)	-	3,292
Magna 800 Committee	1,184	-	-	-	1,184
Historic England	0	13,164	(13,164)	-	0
Historic England Education	795	-	-	-	795
Agincourt 600	185	-	-	-	185
Mortimer's Cross	23,343	44	(15,724)	-	7,663
Shrewsbury	3,399	-	-	-	3,399
Carham	14,249	80	(9,816)	-	4,513
Total Restricted Funds	47,296	13,288	(39,554)	-	21,030
General Funds	20,592	37,311	(31,017)	-	26,886
Total Funds	67,888	50,599	(70,571)	-	47,916

Note 9: Related Party Transactions

There were no related party transactions during the year.

