



THE BATTLEFIELDS TRUST

REPORT OF THE TRUSTEES

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH SEPTEMBER 2022

COMPANY LIMITED BY GUARANTEE No: 2786730

REGISTERED CHARITY NO: No: 1017387

Registered Office

Crown House, 27 Old Gloucester Street, London WC1N 3AX

Trustees' Annual Report for the year ended 30th September 2022

The Trustees (who are also the Directors) present their report and the financial statements of the charitable company for the year ended 30th September 2022.

Trustees

The following served as Trustees in the year to 30th September 2022

Sophie Anderton
David Austin (from 28th May 2022)
Prof Anne Curry (from 28th May 2022 - Chair as of 17th July)
Andrea Hill
Julian Humphrys
Andrew Jeffrey (from 29th January 2022 - Treasurer as of 1st October 2022)
Chris May
Phil Philo
Anthony Rich (from 28th May 2022)
Howard Simmons (Chair until and retired 28th May 2022)
Robert Simmons
Phil Steele
Russell Walters (Treasurer to 30th September 2022)
Harvey Watson
Louise Whittaker
Sam Wilson

Secretary: Ruth Gibson

Registered Office: Crown House
27 Old Gloucester Street
London WC1N 3AX
(From 21st November 2022)

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
Research and Threats Co-ordinator – Simon Marsh
Magazine Editors – Harvey Watson/Chris May
Membership Officer – David Austin
Events Officer – David Austin
Governance and Board Officer – Ruth Gibson
Education Officer – (vacant)

STRUCTURE GOVERNANCE AND MANAGEMENT

The Battlefields Trust's was established as an incorporated charity in 1993 having Memorandum and Articles as its Governing Document. Its principal objectives are the preservation, interpretation and presentation of battlefields as heritage and educational resources, the term "battlefields" covering 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. Trustee terms of office are limited to three consecutive terms (nine years) without a break of one year and the office of Chair is similarly limited to four consecutive years. Trustees are briefed on their duties and responsibilities and kept up to date on changing governance requirements, good practice guidance and issues affecting the charity sector. When considering appointments to the Board they have regard to the on-going need to ensure the Board of Trustees has the skills knowledge and experience needed to manage the Trust effectively.

The Trust has a regional member network with Regional Committees determining and co-ordinating local activities in consultation with local members and often in collaboration with local partner organisations and associations that share the Trust's interests and objectives. Regional boundaries, whilst aligned with local authority areas are adjustable depending on factors such as size, ease of coverage, the extent and significance of battlefield heritage within it and the capacity available within the regional membership. There are currently twelve regions with a new Durham and Tees Region established during the year (replacing the North East and Borders South area) and the South East region split along the line of the Thames into two more manageable regions (South East and London South and Beds Herts & Middx). Regional capacity is being strengthened by a growing number of designated county co-ordinators within the regions. The regional boundaries are not impermeable and joint working and mutual support across them is strongly supported as beneficial to the Trusts' overall success.

Nationally, 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 is also responsible for co-ordinating and recommending regional priorities 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.

The Trust as a charity has emerged from the Coronavirus pandemic relatively unscathed and during the year returned to normal activities including the first venue-based AGM for two years. After its success as an alternative activity during the pandemic, a programme of on-line talks has now been introduced into the Trust's main programme of activities.

Taking a lead from responses to the 2021 member survey, priorities during the year have focused on website improvements particularly the re-launch of a more user friendly and interactive Battlefield Resource Centre, (see page 4) development of an education and outreach strategy (page 5) and boosting the Trust's social media presence. In a new initiative, the Trust facilitated a training day on battlefield heritage for planners and heritage professionals where it was evident there was an appetite for further guidance and advice on dealing with battlefield heritage.

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 comparable objectives or interests including battlefield and heritage societies, educational and academic interests and national and regional authorities.

Battlefield Protection and Preservation

The Trust maintains a watching brief on potential threats to battlefields (typically related to inappropriate development proposals) and takes 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. When development on a battlefield seems likely the Trust presses for prior archaeological investigations if appropriate and recommends 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. The Trust's research function (*see page 4*) is important in assembling 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 development threats or the protection of battlefields can be fully informed by the experience and knowledge available within the Trust. During the year, the Trust ran its first training day for planners and heritage professionals aimed at improving awareness about battlefield heritage, the challenges and issues it faces and methodologies for investigating battlefields. The training day was well-attended and sparked an interest in further guidance and training on battlefield heritage and at the close of the reporting year the Trust issued a document covering Policy and Guidance on Battlefield Investigations.

The independent Battlefields Panel, 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.

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

Registered Battlefields

Adwalton Moor (1643) The Trust objected to a planning application to build a large commercial unit directly adjacent to the battlefield, which is on Historic England's 'At Risk' register. This development would have further surrounded the battlefield's setting with development and destroyed sight lines of the parliamentarian withdrawal from the battlefield. The application was subsequently refused.

Bosworth (1485): The Trust objected to proposals for a small scale housing development on part of the battlefield, suggesting amendments to the design and asked for a metal detecting survey if the development went ahead. It has also discussed developing an Article 4 Direction under the General Development Order to address concerns about permitted development on the battlefield with the local council and this is being progressed.

Marston Moor (1644) The Trust has responded to a series of low-level development proposals on this battlefield, often asking for a suitable heritage impact assessment to be made.

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

Winwick (1648): The Trust has raised concerns about permitted development on the battlefield with Warrington Council during the year. Following the Secretary of State's decision to allow development on the northern part of the registered battlefield, the Trust has commenced engagement with the developer's sub-contractor on the establishment of a heritage trail relating to the battlefield which was stipulated as a condition for planning permission.

Unregistered Battlefields

Fulford (1066): The Trust continues to support an application to register this important early medieval battlefield.

Gainsborough (1643): The Trust made an application for this battlefield to be registered but this was rejected by Historic England on the grounds that the battle could not be securely located and was not of sufficient historical importance. The Trust reapplied later in the year with more information and supporting letters from academics. Historic England accepted that the battle could be securely located and was of historical significance, but refused registration on the grounds that landscape changes had made the battlefield difficult to understand.

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 valued by its readers and is clearly a key factor in recruiting and retaining members. The magazine keeps members 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.

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.

A priority during the year was improvements to the (former) UK Battlefields Resource Centre which provides on-line resources and information about battlefields via the Trust's website. The Resource Centre is useful to members and the public generally whether they are planning to visit a battlefield or undertaking more serious study. At the close of the reporting year, following investment of £10,000, it was re-launched as the Battlefields Hub which provides quicker access to the resource in a more user friendly and interactive way.

A project to investigate Mortimer's Cross (1461) completed during the year and although findings were inconclusive, it was successful in raising awareness and interest in the battle and battlefield heritage particularly through involvement of the local community. Further archaeological surveys were undertaken at Stow (1646) the results of which suggest that the battle took place nearer to Stow than thought. At Newbury, a pilot project invited some 150 households to report on any finds that might be related to any of the battles and although no significant finds were reported the project raised local interest and awareness of battlefield heritage and archaeology.

The Trust is also collaborating with other organisations in a project to compile a record of all memorials, plaques and information boards associated with the British Civil Wars of 1639 – 1660 and worked with the Fortress Study Group to hold the first ever symposium on Civil War fortifications and sieges, an important but often overlooked element of the Civil War.

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 contributions to particular activities or joint-working.

Walks, talks and study days: The Trust has returned to a full programme of activities which now incorporates a programme of on-line talks as well as regional study days and conferences. It continues to collaborate with partner organisations on other events such as a joint conference held at St Fagan's Museum with the Cromwell Association.

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 also posts battlefield video tours and mini-documentaries on its social media sites and sponsors or supports other organisations, such as historical or battlefield societies that work towards their own battlefield information projects. During the year the Trust supported a collaborative project with the South Downs National Park Authority for installation of a QR coded video trail at Lewes (1264) and a project at Otterburn (1388) was completed with re-modelling of the visitor area in collaboration with the Heritage Lottery funded Revitalising Redesdale Partnership.

Festivals and Commemorative Events: The Trust has maintained its presence at key festivals such as Tewkesbury, Evesham, Bosworth, Barnet and Hastings and its members were active in commemorations related to the 700th anniversaries of the battle of Byland (in association with the North Yorkshire Moors National Park) and Boroughbridge (in association with the Boroughbridge District Historical Society). These events provide an opportunity to engage with the public to promote and raise awareness of the Trust and recruit new members.

Education and Outreach: A strategic review of the Trust's approach to its educational work and objectives is currently underway with valuable input from the American Battlefields Trust which has shared experience of its outreach and education activities and programmes.

Support and training is provided for members of local communities who take up the opportunity to participate in Trust projects and where particular skills are required, such as archaeological survey work, advice is given on best practice and protocols. The Trust's education packs whilst created with educational settings in mind, remain freely available on-line to the public

Grant aided projects: All Grant aided projects are listed in the financial review (*page 7*). Whether run directly by the Trust or in collaboration with other organisations, these projects add 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 through the Trust regional networks and also from organisations with shared objectives. At the close of the reporting year, it was estimated that there are some 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 investigations, cleaning and cataloguing work as well as other project activities and in 2022, the Newbury Gardens Project (*page 4*) introduced a new dimension to community involvement.

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 1545 members on 30 September 2022 compared with 1506 members on 30 September 2021. This is the highest figure in the Trust's history.

Prior to covid the Trust derived a majority of its new membership from attendance at historical fairs and re-enactments. The cancellation of all events due to the Covid pandemic severely impacted this recruitment but it has been increasing since summer 2021 due to their resumption.

The 2021/22 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. The lecture programme is now an established part of the Trust's offer to its membership.

It has also been facilitated by a membership retention rate of 92%. The Trust increased membership rates in 2021 in line with inflation for the first time 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 Battlefields Hub 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 and activities such as battlefield walks and seminars are open to the public. Whether supporting specific battlefield projects (such as major battle commemorations or archaeological investigations) or dealing with queries or concerns about battlefields from the public, the Trust contributes to a better understanding of national history.

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. With the Trust relying entirely on volunteers there is an ongoing risk related to securing and mobilising sufficient capacity and expertise within the Trust's membership to run the Trust. This is important for avoiding the risk inherent in over-concentration and reliance on too few individuals and ensuring in line with Charity Commission best practice that management decisions are made with the benefit of a range of inputs and perspectives.

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 £56,002 (2021: £139,775) with expenditure of £72,349 (2021: £41,752). The net unrestricted surplus was £7,207 (2021 surplus: £61,371) with a deficit on restricted funds of £23,554 (2021 surplus: £36,652). At the end of the year, unrestricted reserves were £99,945 (2021: £88,257).

In the prior year Trust received a very generous legacy during the year which will give it a sound financial base on which to develop future activities. The online lecture series continues to lead to a number of donations. With the easing of Covid restrictions the Trust is well set to continue to develop its activities, focussing on delivering regional priorities.

The decrease in the restricted reserves principally relates to expenditure for the Mortimer's Cross project of £13,639 and for the Battle of Boroughbridge project of £9,833. Funding for these were largely received in the prior year. Other restricted projects are coming to a close with modest expenditure to complete.

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 which was completed during the year and remaining funds transferred to unrestricted funds.

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 completed during the year and remaining funds transferred to unrestricted funds.

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 in the Tees Valley.

Agincourt 600: to develop educational resources for sites relating to the Battle of Agincourt and the events leading up to and after the battle. This project was completed during the year and remaining funds transferred to unrestricted funds.

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.

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. Appropriate unrestricted reserves at 30th September 2022 amounted to £99,945 (2021: £88,257). 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:



Anne Curry,
Chair

On behalf of the Board of Trustees
21st January 2023



Section A Independent Examiner's Report

Report to the trustees/directors/ members of

BATTLEFIELDS TRUST

On accounts for the year ended

30 SEPTEMBER 2022

Charity no.:

1017387

Company no.:

2786730

Set out on pages

11-15

I report to the charity trustees on my examination of the accounts of the Company for the year ended **30/09/2022**.

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).

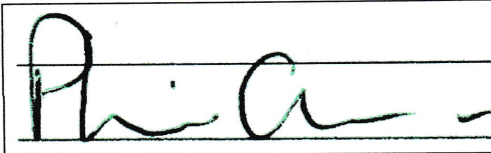
Independent examiner's statement

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:

23rd February
2023

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 2022

	Note	Unrestricted £	Restricted £	Total £	2020-21 £
Subscriptions and donations	2	46,406	-	46,406	88,603
Activities for raising funds	3	9,498	-	9,498	1,720
Incoming resources from generated funds		55,904	-	55,904	90,323
Incoming resources from charitable activities	4	-	98	98	49,452
Total incoming resources		55,904	98	56,002	139,775
Expenditure on:					
Raising funds	5	31,263	-	31,263	6,021
Charitable activities	6	17,434	23,652	41,086	35,731
Total Resources expended		48,697	23,652	72,349	41,752
Net incoming/(outgoing) resources		7,207	(23,554)	(16,347)	98,023
Transfers between funds		4,480	(4,480)	-	-
Net movement in funds		11,687	(28,034)	(16,347)	98,023
Funds brought forward		88,257	57,682	145,939	47,916
Funds carried forward		99,944	29,648	129,592	145,939

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 2022

	Note	Unrestricted £	Restricted £	Total £	2020-21
Current Assets					
Cash		100,244	29,648	129,892	149,039
Total Current Assets		100,244	29,648	129,892	149,039
Creditors: amounts falling due within one year	7	300	-	300	3,100
Net Assets		99,944	29,648	129,592	145,939
Represented by:					
Unrestricted Funds	8	99,944	-	99,944	88,257
Restricted Funds	8	-	29,648	29,648	57,682
Total Funds		99,944	29,648	129,592	145,939

For the year ending 30th September 2022, 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 13-15 form part of these accounts.



Anne Curry
Chair of Trustees

Approved by the Trustees on 21st January 2023

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 2022

	Unrestricted	Restricted	2021-22	2020-21
Note 2: Subscriptions and donations				
Donations	6,097	-	6,097	47,742
Subscriptions	34,505	-	34,505	32,455
Gift Aid	5,804	-	5,804	8,406
	46,406	-	46,406	88,603

All subscription and donation income in 2020-21 was unrestricted

Note 3: Activities for raising funds

Conferences, Study Days, Walks and Talks	9,498	-	9,498	1,699
	9,498	-	9,498	1,699

All activities for raising funds in 2020-21 were unrestricted

Note 4: Incoming resources from Charitable Activities

Mortimer's Cross Project	-	98	98	33,760
	-	98	98	33,760

All incoming resources from Charitable Activities in 2020-21 were restricted

Note 5: Raising funds

Conferences, Study Days, Walks and Talks	13,366	-	13,366	1,115
Web site and governance costs	17,897	-	17,897	5,218
	31,263	0	31,263	6,332

All costs of raising funds in 2020-21 were unrestricted

Note 6: Charitable Activities

Mortimer's Cross	-	13,639	13,639	7,595
Boroughbridge	-	9,833	9,833	-
Magazine	14,267	-	14,267	19,520
Battlefields Panel	1,295	-	1,295	-
Interpretation and Conservation of Sites	1,872	180	2,052	-
	17,434	23,652	41,086	27,115

In 2020-21, all costs relating to the Mortimer's Cross project were restricted.

All other costs were unrestricted.

Note 7: Creditors	Unrestricted	Restricted	2021-22	2020-21
Accrued Expenses	300	-	300	3,100
	300	-	300	3,100

In 2020-21, the accrued expenses were unrestricted.

Note 8: Analysis of Funds

	B/fwd	Income	Expenditure	Transfers	C/fwd
Restricted Funds					
Langport	3,292	-	(180)	(3,112)	-
Magna 800 Committee	1,184	-	-	(1,184)	-
Historic England Education	795	-	-	-	795
Agincourt 600	185	-	-	(185)	-
Mortimers Cross	33,828	98	(13,639)	-	20,287
Shrewsbury	3,399	-	-	-	3,399
Boroughbridge	15,000	-	(9,833)	-	5,167
Total Restricted Funds	57,682	98	(23,652)	(4,480)	29,648
General Funds	88,257	55,904	(48,697)	4,480	99,944
Total Funds	145,939	56,002	(72,349)	-	129,592

Restricted Funds 2020-21

Langport	3,292	-	-	-	3,292
Magna 800 Committee	1,184	-	-	-	1,184
Historic England Education	795	-	-	-	795
Agincourt 600	185	-	-	-	185
Mortimers Cross	7,663	33,760	(7,595)	-	33,828
Shrewsbury	3,399	-	-	-	3,399
Carham	4,513	692	(5,816)	611	-
Boroughbridge	-	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

Note 9: Related Party Transactions

Mr. S. Wilson was paid £630 during the year for professional survey work done on Langport and Stow battlefields. There were no other related party transactions during the year.