



# **THE BATTLEFIELDS TRUST**

## **REPORT OF THE TRUSTEES**

**AND**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30<sup>th</sup> SEPTEMBER 2023**

**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 30<sup>th</sup> September 2023**

The Trustees (who are also the Directors) present their report and the financial statements of the charitable company for the year ended 30<sup>th</sup> September 2023.

**Trustees** The following served as Trustees in the year to 30<sup>th</sup> September 2023

Sophie Anderton (to 25<sup>th</sup> March 2023)  
Gregg Archer (from 25<sup>th</sup> March 2023)  
David Austin  
Prof Anne Curry (Chair)  
Andrea Hill (resigned 25<sup>th</sup> October 2023)  
Julian Humphrys  
Andrew Jeffrey (Treasurer)  
Bruce Logan (from 25<sup>th</sup> March 2023)  
Chris May  
Ismini Pells (from 7<sup>th</sup> October 2023 - post year-end appointment)  
Phil Philo  
Anthony Rich  
Howard Simmons (from 29<sup>th</sup> May 2023)  
Robert Simmons (resigned 20<sup>th</sup> March 2023)  
Phil Steele (resigned 18<sup>th</sup> May 2023)  
Russell Walters (to 25<sup>th</sup> March 2023)  
Harvey Watson  
Louise Whittaker  
Kevin Winter (from 25<sup>th</sup> March 2023)  
Sam Wilson (to 25<sup>th</sup> March 2023)

**Secretary:** Ruth Gibson

**Registered Office:** Crown House  
27 Old Gloucester Street  
London WC1N 3AX

**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/Catherine Brooks  
Membership Officer – David Austin  
Events Officer – David Austin  
Governance and Board Officer Bruce Logan  
Archaeological Adviser - Sam Wilson

## **STRUCTURE GOVERNANCE AND MANAGEMENT**

The Battlefields Trust was established as an incorporated charity in 1993 having Memorandum and Articles as its Governing Document. Its charitable purposes 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 and meet on a quarterly basis. Trustee terms of office are three years with a maximum of three consecutive terms (nine years) before a mandatory break from office. The office of Chair is similarly limited to four consecutive years. Trustees are briefed on their legal duties and responsibilities and kept updated on good practice guidance and changing governance requirements as well as issues affecting the charity sector. The Board, in considering Trustee appointments has regard to the importance of ensuring it has the skills, knowledge, experience and capacity needed to manage the Trust effectively both for the present and in the longer term. There are Codes of Conduct in place for Members, Trustees and Officers which are available on the Trust's website.

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. The regions are aligned with groupings of local authority areas for administrative reasons but boundaries are not impermeable and joint working and mutual support across regional boundaries is strongly supported as it works towards the Trusts' overall success. Regional boundaries are periodically reviewed to reflect factors such as size, ease of coverage, the extent and significance of battlefield heritage and related issues within a region and the local capacity available. During the year the North West region was re-aligned and three regions covering the North East and Cumbria combined into one North Region so that there are currently 11 regions. Many regions have designated county co-ordinators with a sub-regional focus who provide valuable additional capacity through co-ordinating local events and communications.

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 also takes the lead on co-ordinating regional priorities, plans and funding bids for recommendation to the Trustees for incorporation in the Trust's overall business plan and makes recommendations as appropriate on other matters to do with the day to day running of the Trust.

## **ACTIVITIES**

Most of the Trust's activities and especially those in which it engages with the public, are initiated and organised by members through the regional networks. These include battlefield walks, talks, seminars or study days and the provision or installation of battlefield interpretation material such as trail guides and information panels. It is generally through regional initiatives that battlefield projects such as investigations or commemorations are conceived, worked up and delivered with funding support from the Trust centrally if required and support in applying for funds from other bodies such as the Heritage Lottery Fund.

Likewise, member volunteers in the regions sustain links and work in collaboration with many local organisations and individuals, such as local battlefield, historical and heritage societies that share the Trust's objectives, interests and concerns and may also forge links with educational or academic bodies. These Member volunteers in the regions also provide valuable support to the Research and Threats Co-ordinator in identifying and responding to threats to local battlefields when they arise.

More detail on the Trust's full range of activities towards achieving its objectives is reported below.

## **Battlefield Protection and Preservation**

The Trust maintains a watching brief on potential threats to battlefields, typically related to inappropriate development proposals. Members locally act as the Trust's eyes and ears in reporting and monitoring threats and their vigilance, complemented by partner organisations and concerned members of the public reporting threats independently.

The Research and Threats Co-ordinator assesses reported threats and with support from the regional network determines what action to take. If development looks likely to proceed the Trust usually 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 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. An annual meeting with Historic England enables the Trust to raise and review battlefield planning and regulatory issues whilst the independent Battlefields Panel, facilitated by the Trust, (and including representatives with expertise in planning, battlefield archaeology, conflict history and weapons and armour) provides a forum for specialist input on policy and practice relating to battlefield heritage and a source of advice for the Trust.

The Trust remains concerned about the impact that Permitted Development can have on registered battlefields and continues to press local planning authorities to consider adoption of Article 4 directions for such landscapes, though without success to date.

During the year the Trust's Policy and Guidance on Battlefield Investigation was updated and supplemented with additional guidance specifically for professionals involved in battlefield heritage.

Occasionally, the Trust finds itself in possession of battlefield artefacts and a Portable Antiquities Policy has been agreed which establishes that the Trust would not generally seek to acquire such objects, but instead would aim to lodge any that came into its possession with recognised institutions such as museums.

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

### **Registered Battlefields**

The Trust continues to see a range of low-level development pressures on registered battlefields and in the current reporting period responded to 25 applications on 13 registered battlefields. Some examples of the types of application responded to are below:

**Nantwich (1644):** a school in Acton on the Nantwich battlefield applied to install a below ground heat-pump system using its playing field. Clearly there were public benefits to this, but the proposal risked harm to the battlefield archaeology. The Battlefields Trust therefore requested an archaeological survey be undertaken in advance of the works commencing, which was imposed as a condition on the planning permission.

**Winwick (1648):** A draft Local Plan which included house building adjacent to the battlefield at Winwick, which the Trust had opposed, was agreed, but with a requirement for a metal detecting survey, which the Trust had also requested. The Trust has also worked with the consultants to help develop a heritage trail on the former Parkside Colliery area of the registered battlefield. The heritage trail was a condition of the planning permission.

**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.

Applications to amend battlefield registrations were also made in the course of the year.

**Naseby (1645):** Historic England refused an application from the Trust for the registered area to be extended on the grounds that the case did not meet the priorities for listing review established by the Department for Digital, Culture, Media and Sport

**Stow-on-the-Wold (1646):** Following the conclusion of archaeological and documentary research by the Trust at the end of 2022, an application was made to Historic England to review the registration for the battlefield at Stow-on-the-Wold. The outcome of this remains pending.

### **Unregistered Battlefields**

**Ripple (1643):** The Trust objected to a proposed gravel extraction development affecting the area of parliamentary fighting withdrawal on the battlefield. An application was separately made by the Battlefield Panel to have the battlefield registered, but this was rejected by Historic England on the grounds that it did not meet the necessary significance threshold.

### **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 highly rated by its readers and a key factor in membership retention and recruitment. 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. The Winter issue of 2022 trialed a single focus on Magna Carta and the Barons' Wars. The production of further special editions outside the four issues per annum is being explored.

#### **Research and Information Resources**

The reporting year saw the successful re-launch of the Trust's on-line battlefield information centre, re-branded as the Battlefields Hub which, via the Trust's website, now provides information in a more interactive and user-friendly way. An on-line database of British Civil War Memorials was also launched during the year and a similar project related to the Wars of the Roses is being considered. Following appointment of three co-editors, work is underway to produce new issues of "Battalia," the Trust's inter-disciplinary on-line academic journal.

The Trust has also collaborated with the Fortress Study Group in hosting a symposium on the often-overlooked topic of English Civil War fortifications and sieges and during the year archaeological survey work was carried out at Stow and Langport.

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, for instance in pressing the case for inclusion in Historic England's Register of Historic Battlefields.

Research work, which started in 2015, was concluded by the Trust at Stow on the Wold (1646) in November 2022. The results of this work, which included documentary, landscape and archaeological studies, have been published on the Trust's website and indicate that the battlefield is currently registered incorrectly. The Trust also undertook archaeological work at Middleton Cheney (1643) and Langport (1645) during the course of the year. The investigations at Middleton Cheney failed to locate the battlefield, but at Langport the battlefield was confirmed as the registered site. The Revitalising Redesdale project in which the Trust was a partner and which involved archaeological and documentary research on the battle of Otterburn 1388, also concluded in December 2022.

## Events and Activities

The range of events and activities described below are fundamental to achieving the Trust's aims and 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 or 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 collaboration with them or with practical support such as funding or sharing of expertise.

**Walks, talks and study days:** The Trust runs a full programme of activities including guided battlefield walks, talks and lectures (both on-line and venue based) as well as study days and conferences. It works closely with partner organisations, regularly collaborating with them on joint events and conferences. In April 2023 it ran a conference for organisations involved in battlefield heritage to share experience and good practice.

**Battlefield Trails and Information:** The creation and maintenance of trails, self-guiding leaflets, mobile interpretation apps and information panels 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 reporting year following collaboration between local groups and associations and with support from the Trust, information panels were installed at Middleton Cheney, Northampton, North Walsham and Stanhope Park.

**Festivals and Commemorative Events:** The Trust has maintained its presence at key festivals such as Tewkesbury, Evesham, Bosworth, Barnet, Chalke Valley and Hastings. These events provide an opportunity to promote awareness of the Trust and the importance of battlefields by engaging with the public and also for recruitment of new members.

The Trust has liaised with UK organisations such as the National Army Museum and National Archives as well as parliamentarians about events and actions to mark the up-coming anniversary of the American Revolutionary War (America 250). The Trust is exploring compilation of a gazetteer of people, places and memorials in the UK that are associated with the Revolutionary War.

A study day focused on the 850<sup>th</sup> anniversary of the battle of Fornham St. Genevieve was arranged towards the end of the reporting year having successfully obtained funding from the local authority which will also be funding an information board.

**Education and Outreach:** A strategic review of the Trust's objectives and approach to its educational and outreach activities is currently underway with valuable input from the American Battlefields Trust which has shared experience of its outreach and education 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 Trust's membership via regional networks and also from organisations with shared objectives. At the close of the reporting year, it was estimated that there are some 85 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, for instance by involving community volunteers in archaeological projects. Likewise, the Trust frequently offers support to local community groups or associations wishing to explore and promote battlefield heritage by sharing its expertise or providing funding towards local initiatives, particularly for the provision of information panels.

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 opens up a wider pool of potential volunteers.

## **MEMBERSHIP**

The Trust had 1651 members (1463 memberships) on 30 September 2023 compared with 1545 members (1374 memberships) on 30 September 2022. 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 key historical festivals and re-enactments. The cancellation of all events during the Covid pandemic severely impacted recruitment which, since their resumption in summer 2021, has been increasing.

The 2022/23 increase has also been partially generated by an increase in members joining online as a result of the Trust's online lecture programme introduced in response to the Covid situation and now firmly established as part of the Trust's programme of activities. It has also been facilitated by a membership retention rate of 92%. The Trust increased membership fees 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 on retention rates, although the impact of the on-line lectures and resumption of Trust attendance at events 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 with most of the Trust's activities, such as battlefield walks, study days and seminars open to the public. The Trust's battlefield guides, trail leaflets and information boards provide in situ public information whilst other specific resources are freely available to the public via its website including:

- The Battlefields Hub containing detailed reference information on numerous battles.
- Education and learning material – in particular the Battlefield education packs focused on specific battles

The Trust's social media sites additionally host short documentaries and battlefield tours produced by the Trust as well as highlighting topical or important information about battlefield heritage. 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 and its activities without over-reliance on too few individuals and the associated risk of "single points of failure". Trustees are also aware of Charity Commission best practice that management decisions, particularly at Board level should be 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 £56,052 (2022: £56,002) with expenditure of £63,413 (2022: £72,349). The net unrestricted deficit was £4,015 (2022 surplus: £7,207) with a deficit on restricted funds of £3,345 (2022 deficit: £23,554). At the end of the year, unrestricted reserves were £95,929 (2022: £99,944).

In the previous years the Trust received a very generous legacy 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 £3,345. Funding for this was 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;

**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.

**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 30<sup>th</sup> September 2023 amounted to £95,929 (2022: £99,945). 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  
27th January 2024



**Report to the  
trustees/directors/  
members of**

**The Battlefields Trust**

**On accounts for the year  
ended**

**30 September 2023**

**Charity no.:**

**1017387**

**Company no.:**

**2788730**

**Set out on pages**

**10 to 14**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30/09/2023.

**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 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:**

*Philip Clark*

**Date:**

**25-03-24**

**Name:**

**PHILIP CLARK**

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

FCA

**Address:**

10 LINDEN FIELDS  
TUNBRIDGE WELLS  
KENT TN2 5RN

**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.**

[Empty disclosure box]

**Charity Number 1017387    Company Number 02786730**  
**Battlefields Trust**  
**Statement of Financial Activities**  
**for the year ending 30<sup>th</sup> September 2023**

	Note	Unrestricted £	Restricted £	Total £	2021-22 £
Subscriptions and donations	2	34,907	-	34,907	46,406
Activities for raising funds	3	21,145	-	21,145	9,498
<b>Incoming resources from generated funds</b>		<b>56,052</b>	<b>-</b>	<b>56,052</b>	<b>55,904</b>
Incoming resources from charitable activities	4	-	-	-	98
<b>Total incoming resources</b>		<b>56,052</b>	<b>0</b>	<b>56,052</b>	<b>56,002</b>
<b>Expenditure on:</b>					
Raising funds	5	22,314	-	22,314	31,263
Charitable activities	6	37,753	3,345	41,098	41,086
<b>Total Resources expended</b>		<b>60,067</b>	<b>3,345</b>	<b>63,412</b>	<b>72,349</b>
<b>Net incoming/(outgoing) resources</b>		<b>( 4,015)</b>	<b>( 3,345)</b>	<b>( 7,360)</b>	<b>( 16,347)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>( 4,015)</b>	<b>( 3,345)</b>	<b>( 7,360)</b>	<b>( 16,347)</b>
Funds brought forward		99,944	29,648	129,592	145,939
Funds carried forward		<b>95,929</b>	<b>26,302</b>	<b>122,231</b>	<b>129,592</b>

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

All income and expenditure derives from continuing activities.

**Charity Number 1017387    Company Number 02786730**  
**Battlefields Trust**  
**Balance Sheet**  
**as at 30<sup>th</sup> September 2023**

	Note	Unrestricted £	Restricted £	Total £	2021-22 £
<b>Current Assets</b>					
Cash		96,229	26,302	122,531	129,892
<hr/>					
<b>Total Current Assets</b>		<b>96,229</b>	<b>26,302</b>	<b>122,531</b>	<b>129,892</b>
Creditors: amounts falling due within one year	7	300	-	300	300
<hr/>					
<b>Net Assets</b>		<b>95,929</b>	<b>26,302</b>	<b>122,231</b>	<b>129,592</b>
<hr/>					
<b>Represented by:</b>					
Unrestricted Funds	8	95,929	-	95,929	99,944
Restricted Funds	8	-	26,302	26,302	29,648
<hr/>					
<b>Total Funds</b>		<b>95,929</b>	<b>26,302</b>	<b>122,231</b>	<b>129,592</b>

For the year ending 30<sup>th</sup> September 2023, 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 15 form part of these accounts.



Anne Curry  
Chair of Trustees

Approved by the Trustees on 27<sup>th</sup> January 2024

**Charity Number 1017387    Company Number 02786730**  
**Battlefields Trust**  
**Notes to the Financial Statements**  
**for the year ending 30<sup>th</sup> September 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 30<sup>th</sup> September 2023

	Unrestricted	Restricted	2022-23	2021-22
<b>Note 2: Subscriptions and donations</b>				
Donations	2,841	-	2,841	6,097
Subscriptions	32,039	-	32,039	34,505
Gift Aid	28	-	28	5,804
	<b>34,907</b>	<b>-</b>	<b>34,907</b>	<b>46,406</b>

All subscription and donation income in 2021-22 was unrestricted

**Note 3: Activities for raising funds**

Conferences, Study Days, Walks and Talks	21,145	-	21,145	9,498
	<b>21,145</b>	<b>-</b>	<b>21,145</b>	<b>9,498</b>

All activities for raising funds in 2021-22 were unrestricted

**Note 4: Incoming resources from Charitable Activities**

Mortimer's Cross Project	-	-	-	98
	<b>-</b>	<b>-</b>	<b>-</b>	<b>98</b>

All incoming resources from Charitable Activities in 2021-22 were restricted

**Note 5: Raising funds**

Conferences, Study Days, Walks and Talks	12,863	-	12,863	13,366
Web site costs	9,451	-	9,451	17,897
	<b>22,314</b>	<b>0</b>	<b>22,314</b>	<b>31,263</b>

All costs of raising funds in 2021-22 were unrestricted

**Note 6: Charitable Activities**

Mortimer's Cross	-	3,345	3,345	13,639
Boroughbridge	-	-	-	9,833
Magazine	27,631	-	27,631	14,267
Interpretation and Conservation of Sites	7,921	-	7,921	3,347
Governance and support costs	2,201	-	2,201	-
	<b>37,753</b>	<b>3,345</b>	<b>41,098</b>	<b>41,086</b>

In 2021-22, all costs relating to the Mortimer's Cross project were restricted. All other costs were unrestricted.

<b>Note 7: Creditors</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022-23</b>	<b>2021-22</b>
Accrued Expenses	300	-	300	300
	<b>300</b>	<b>-</b>	<b>300</b>	<b>300</b>

In 2021-22, the accrued expenses were unrestricted.

#### **Note 8: Analysis of Funds**

	<b>B/fwd</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>C/fwd</b>
<b>Restricted Funds</b>					
Historic England Education	795	-	-	-	795
Mortimers Cross	20,287	-	(3,345)	-	16,942
Shrewsbury	3,399	-	-	-	3,399
Boroughbridge	5,167	-	-	-	5,167
<b>Total Restricted Funds</b>	<b>29,648</b>	<b>-</b>	<b>(3,345)</b>	<b>-</b>	<b>26,302</b>
<b>General Funds</b>	<b>99,944</b>	<b>56,052</b>	<b>(60,067)</b>	<b>-</b>	<b>95,929</b>
<b>Total Funds</b>	<b>129,592</b>	<b>56,052</b>	<b>(63,413)</b>	<b>-</b>	<b>122,231</b>

#### **Restricted Funds 2021-22**

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
<b>Total Restricted Funds</b>	<b>57,682</b>	<b>98</b>	<b>(23,652)</b>	<b>(4,480)</b>	<b>29,648</b>
<b>General Funds</b>	<b>88,257</b>	<b>55,904</b>	<b>(48,697)</b>	<b>4,480</b>	<b>99,944</b>
<b>Total Funds</b>	<b>145,939</b>	<b>56,002</b>	<b>(72,349)</b>	<b>(0)</b>	<b>129,592</b>

#### **Note 9: Related Party Transactions**

During the year there were no related party transactions (2022 - £630)