



War Memorials Trust

**War Memorials Trust**  
**Annual Report and Accounts**  
**31 December 2013**

# WAR MEMORIALS TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Patron** HRH The Duchess of Cornwall

### Area Vice Patrons

England	Diana Graves Sara Jones CBE
Northern Ireland	The Lord Molyneux of Killead KBE PC
Scotland	Rear Admiral Roger Lockwood
Wales	Major-General the Reverend R M Llewellyn CB OBE Simon Weston OBE

### Trustees

J G Cluff DL (Chairman until July 2013)	Richard Broyd (appointed Jan 2013)	Meg Hillier MP
Peter McCormick OBE (Chairman from July 2013)	The Lord Cope of Berkeley	John Peat
Colin Amery	Jane Furlong (resigned July 2013)	David Seymour
Roger Bardell		Gavin Stamp

**Treasurer** Roger Bardell

**Director** Frances Moreton

**Registered Charity Number** 1062255

**Registered Office** 42a Buckingham Palace Road London SW1W 0RE

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West Malling ME19 4JQ

### Bankers

Royal Bank of Scotland plc  
2 Elgin Avenue  
Harrow Road  
London W9 3QR

### Solicitors

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37 East Parade  
Harrogate HG1 5LQ

### Investment Advisors

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No 1 Seaton Place  
St Helier  
Jersey JE4 8YJ

### Auditors

H W Fisher & Company  
Acre House  
11/15 William Road  
London NW1 3ER

# WAR MEMORIALS TRUST

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# WAR MEMORIALS TRUST

## TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

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### Trustees report

The Trustees of War Memorials Trust present their Report and Accounts for the period 1<sup>st</sup> January 2013 to 31<sup>st</sup> December 2013.

The accounts have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with applicable law and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities' issued in March 2005.

### Structure, governance and management

War Memorials Trust is governed by a Trust Deed, dated 7<sup>th</sup> May 1997. The Board of Trustees is responsible for strategic decision making and the implementation of decisions to achieve the charity's aims and objectives.

The Trustees who served during the year were J G Cluff DL (Chairman until July 2013), Peter McCormick OBE (Chairman from July 2013), Colin Amery, Roger Bardell, Richard Broyd (appointed January 2013), The Lord Cope of Berkeley, Jane Furlong (resigned July 2013), Meg Hillier MP, John Peat, David Seymour and Gavin Stamp. There were a number of changes to the Board in 2013. A new Trustee, Richard Broyd, joined the Board in March with Jane Furlong stepping down in July 2013. At the AGM in July members were advised of a change of Chairman with Peter McCormick taking on the role from Algy Cluff who remains on the Board. Meg Hillier was appointed to the role of Vice Chair, previously held by Peter McCormick, in September. Trustees are appointed by the current Board through the power invested in them in the Trust Deed. War Memorials Trust uses a combination of invitation and advertisement to recruit new Trustees depending on the requirements identified. New Trustees receive a welcome pack containing relevant information and are invited to spend time in the office to learn about the charity as part of the induction process.

War Memorials Trust greatly appreciates the support of its Patron HRH The Duchess of Cornwall as well as those who act as honorary Area Vice Patrons in different parts of the UK. The holders of these positions are supporters of the Trust's work who represent the charity or support its work in different ways. There were discussions about making changes within the ranks of the Area Vice Patrons in 2013 with decisions deferred to 2014. The post of President remains in abeyance since the death of Winston S Churchill in March 2010.

Trustees delegate day-to-day running of the charity to staff. Trustees are briefed regularly and hold quarterly meetings. The Director, Frances Moreton, is responsible for the management and administration of the charity, governance and fundraising. During 2013 the Conservation Team grew to four Conservation Officers. In June 2013 Allana Hughes joined the charity to deliver the Centenary Memorials Restoration Fund project in Scotland. Allana is the first remote worker for the charity and is based in Edinburgh. The rest of the Conservation Team remained in post with Andrea Levin leading on the Small Grants Scheme, Emma Suckling (nee Nelson) primarily responsible for casework and Amy Davidson heading up policy matters. Nancy Treves remained as Membership and Volunteer Officer providing support to the Trust's Regional Volunteers, managing the Office Volunteers and working to recruit and retain members. Ruth Cavender continued in the role of Learning Officer developing and delivering an educational programme for young people. In March 2013 Brogan Higginbotham took over from Fran Jeens as the Administrator whilst Kevin Redgate worked on the War Memorials Online project through 2013 leaving at the end of December.

War Memorials Trust has continued to benefit from the commitment of volunteers who generously provided their time and expertise to assist in the office. We thank them for their fantastic support.

### How our objectives deliver public benefit

War Memorials Trust has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and in planning future activities. In particular the Trustees have considered how planned activities will contribute to the aims and objectives they have set. The main objectives and activities and who the Trust seeks to help are described below.

War Memorials Trust works to protect and conserve all war memorials within the UK. The charity promotes the importance of war memorials ensuring they continue to be an understood and cherished part of our local and national heritage. War Memorials Trust achieves this by providing financial assistance for conservation projects, advisory and advocacy services and by acting as a key referral point for war memorial issues. The

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aims and objectives provide public benefit in the advancement of the arts, culture, heritage or science and the advancement of citizenship or community development as outlined in the Charities Act 2006.

In 2013, the aims and objectives of the Trust continued to be to protect and conserve war memorials. The Trustees identified key performance indicators for the year in the fields of membership and fundraising, project development, the education remit, supporting Regional Volunteers, working with local authorities, improving resources and administration of grants, managing War Memorials Online and improving War Memorials Trust's record keeping. These are reviewed in detail in the 'Strategic achievements and performance' section of this report. In seeking to achieve its objectives the Trust continued to focus on its core activities discussed below. Fundraising activities were maintained and monitored to ensure everything was being done to secure funds adequate for the Trust to deliver its grants programme, advisory service and other activities. In recognition of work required in this area funding was secured to undertake an audit in 2013-4 to help improve this activity. Due to the continually evolving work of the charity and the fundraising review taking place the standard review of the five year plan for the charity was put on hold to be dealt with in 2014 as it is anticipated the fundraising work will impact upon this

Looking ahead, 2014 will see the Trust maintain its focus on the protection and conservation of war memorials. The centenary of World War I remains at the forefront of planning to ensure the charity is ready to meet the anticipated increased interest in our war memorial heritage. In January 2014 grant applications were double and Grants Pre-application enquiries treble, those received in January 2013 indicating that demand is already growing. Wider enquiries and conservation casework increased at a similar rate with enquiries about volunteering and education also higher. This means through 2014 key performance indicators will need to focus on core activities but also engage with fundraising and generating support to ensure that the charity can meet the rising demand.

### **Strategic achievements and performance**

War Memorials Trust seeks to protect and conserve war memorials across the UK. In 2013, the charity maintained its focus on providing advice and information to anyone with a war memorial enquiry, assisting communities with repair and conservation projects through grant-making and raising the funds required to support this activity. In addition, it maintained its development of an educational programme for young people. The performance of the Trust will be reviewed in the section below considering the key performance indicators and assessing operational activity.

### **Review of activities: Key performance indicators**

War Memorials Trust Trustees identified nine strategic key performance indicators and assessed them during the year. These are outlined below and details of the strategies and activities undertaken to achieve these objectives provided:

#### ***Indicator 1: Increase awareness, income and membership of the Trust; aim to increase membership by 500:***

There was a mixed success rate in relation to this indicator. Only 66 new members were recruited; a significant decline compared to 2012 when 440 new members joined but this is reflective of a comparative lack of recruitment activity. Efforts were lower due to a combination of high workload elsewhere and a decision to hold back on some activities until completion of the fundraising review to ensure all activity is clearly focussed in areas of maximum return as opposed to a scattergun approach. It is felt awareness of the charity is increasing based on the increase in workload on the conservation side and early indicators from a Supporter Survey in February 2014 suggest 60% of respondents feel War Memorials Trust is more well-known than 3 years ago.

War Memorials Trust's income of £447,050 fell compared to 2012 and was not in line with expenditure.

Overall this aspect of the Trust's work was acceptable in terms of awareness but fell below targets for membership and income.

#### ***Indicator 2: Develop projects identified as key to the Trust's development and ensure they are bringing benefit to the charity e.g. In Memoriam 2014, War Memorials Online and Call to remember.***

War Memorials Trust has been engaged in a range of initiatives looking to improve its activity, many driven by the centenary and a desire to ensure the Trust can respond as efficiently as possible to the increased demand anticipated. War Memorials Online has seen significant activity generating new cases for

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conservation and reaching a new audience engaging with war memorials. In Memoriam 2014 has continued to offer communities the opportunity to protect their war memorials with SmartWater and our Patron HRH The Duchess of Cornwall marked the Black Watch memorial in Dundee which helped highlight the campaign. The Trust put out a large mailing in October 2013 entitled 'Call to remember' which was designed to encourage communities to ensure the condition of their war memorials was assessed in advance of the centenary. The Trust remains a member of the War Memorials Action Group convened by the Heritage Lottery Fund and engaged with other centenary projects such as Remember WWI and other organisations such as Civic Voice looking at potential collaboration. Overall this objective has been successfully met as these projects have developed and evolved to improve the services War Memorials Trust offers and helped raise awareness of the charity as a further benefit.

**Indicator 3:** Continue to develop the formal education programme for young people and work to raise the profile:

The Learning Officer continued to develop resources and the website [www.learnaboutwarmemorials.org](http://www.learnaboutwarmemorials.org). A successful application was made to the Heritage Lottery Fund for funding to develop a Learning Volunteers programme, to train speakers for schools, in Kent. This is designed to build upon the success of the Learning Officer's visits to schools and youth groups of which 16 were undertaken in 2013 (2012: 10). Ongoing efforts are being made to find funding resources for this project which fulfilled its objectives in 2013.

**Indicator 4:** Continue to develop the role of Regional Volunteers (RVs) and trial 'drop-in' sessions as a new potential form of support for new and current Regional Volunteers:

The Membership and Volunteer Officer runs training sessions for RVs on core activities. Recognising that, once attended, current RVs are unlikely to want to repeat the same events 'drop-in' sessions were introduced to offer an opportunity for RVs to meet with both staff and other RVs. Seven events were planned for 2013; three training sessions in London (x2) and Derby and four 'drop-in' sessions in Oxford, Swansea, Glasgow and Blackpool. Unfortunately the 'drop-in' sessions were not well attended, with one being cancelled, and training sessions outside London failed to attract as many people as those in London. Learning from this 2014 will see more focussed training initially based in London but recognising that as plans and opportunities emerge through the year more events could be offered. Assessment continues to be made about value for money and how best to support Regional Volunteers with the annual RV survey feeding into this.

**Indicator 5:** Offer ongoing support to War Memorials Officers (WMOs) and seek to encourage those local authorities yet to respond to support the initiative:

War Memorials Trust circulated two copies of the War Memorials Officer newsletter as well as additional updates on relevant issues. When the Conservation Officer in Scotland started all WMOs in Scotland were offered the opportunity for a face-to-face meeting which was felt to be more effective than holding a conference. A conference was discussed for Wales but was not taken forward due to limited interest (although an event is scheduled for March 2014 in partnership with other organisations on war memorials in Wales). A number of new WMOs were recruited particularly when contact was made through casework and developed into a more formal relationship.

**Indicator 6:** Undertake a review of the Trust's helpsheets, develop new ones for issues of particular importance and investigate delivering in alternative formats:

A key focus of this work in 2013 was liaising with national heritage bodies to assist in developing specific advice. Historic Scotland published 'The Repair and Maintenance of War Memorials' which was co-branded with War Memorials Trust and the charity discussed and developed similar publications, due in 2014, with English Heritage and Cadw. New helpsheets were produced on 'Wreaths and war memorials' and 'Conservation: Bronze' with others updated through the year. New templates for technical and general helpsheets were finalised with the bronze helpsheet the first to be published in the new style. A helpsheet was also produced on 'Procurement for war memorial projects' which is due to be published in 2014. In addition to helpsheets, frequently asked questions (FAQs) on War Memorials Trust's website were produced to provide quick and simple advice on timely issues such as QR codes and existing FAQs were updated when required to address current enquiries. A start was made on producing a video on undertaking condition surveys, including initial filming, to help support some of the guidance provided by the charity.

**Indicator 7:** Ensure grant programmes work within timeframes and advice provided to applicants is improved:

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Clearer information was developed for applicants especially around timeframes for application stages. In order to manage the increased volume of grant related activity War Memorials Trust developed its internal systems to ensure it could be as efficient as possible. It recognises that turnaround is not as fast as applicants would desire but the charity works to full capacity in relation to its resources and deals with cases in the order received to be fair. A decision was made in 2013 to introduce assessment dates for the Small Grants Scheme in 2014 to see if batching assessments would help the system work more efficiently. This will be reviewed through 2014 and adapted as required.

**Indicator 8:** *Ensure War Memorials Trust is dealing with additional casework generated by War Memorials Online and monitor the impact of workload:*

War Memorials Online has generated concern reports and highlighted war memorials in 'Poor' and 'Very bad' condition. These were managed by the War Memorials Online Administrator and War Memorials Trust's Conservation Officer (Casework) with support from an Office Volunteer. This has seen workload increase but the War Memorials Online post is able to manage this. In 2014 the role will change however with a greater need of conservation expertise to enable new War Memorials Online casework to be dealt with by one person.

**Indicator 9:** *Data transfer from old conservation database to new:*

Ongoing efforts in this area are undertaken by Office Volunteers. The basic transfer has been completed and the focus in 2013 was on ensuring all information held in the London office on Scottish cases was added to the database and paperwork scanned to provide the Conservation Officer in Scotland with access to all information that could become relevant to them. This was started in 2013 and should be completed in 2014.

### **Review of activities: Conservation**

War Memorials Trust continued to provide a unique service to anyone needing assistance with a war memorial issue. This service is provided free of charge to anyone who contacts the charity. It is a vital part of the Trust's work although it is difficult to quantify financially. This advisory service acts alongside the grant schemes to provide a holistic range of support to the custodians of the estimated 100,000 war memorials across the UK.

By the end of 2013 casework stood at 8,373 cases (2012: 7,510). The increase was due not just to a growing number of cases but also the continuing work, when time permits, of assessing earlier casework undertaken by the charity and accurately accounting for it. The current casework numbers are starting to more accurately reflect the Trust's casework over the years. The casework review is an ongoing process with actual casework figures substantially higher than currently recorded. Casework is also increasing as more cases come through new channels such as War Memorials Online with a counterbalance that this website is a mechanism for War Memorials Trust to more efficiently manage some data (related to war memorials in satisfactory condition).

Through the year the charity dealt with 547 new cases and 792 enquiries (2012: 714 and 679). The fall in new cases reflects a slight change in case management whereby some new cases, which are just general information, are put onto War Memorials Online rather than War Memorials Trust's database to keep the casework aspect more focussed. The total number of cases which the charity worked on through the year was 4,072 compared with 3,854 in 2012 which reflected an average 339 cases per month (2012: 321). Some cases will require several pieces of work whilst others will be single standalone enquiries – the volume indicates the growing demand and high workload being managed by the charity. 68 site visits were undertaken (2012: 18) which enable staff to improve their understanding of specific cases and collect information on war memorials. By undertaking site visits the Conservation Officers also gain greater practical experience. The number of site visits undertaken in a year depends on requirements, the number of memorials to be visited in an area and the amount of time available to be out of the office which can be limited when workload is high. The significant increase in site visits reflects the work of the Conservation Officer (Scotland) getting out and meeting with a large number of War Memorials Officers and visiting potential grant cases.

War Memorials Trust believes its website, [www.warmemorials.org](http://www.warmemorials.org), continues to provide many people with answers to their enquiries and staff direct people to relevant helpsheets and FAQs on a regular basis. In 2013 various elements of the conservation sections of the website were reviewed and updated. The 'Grants'

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section was developed to accommodate details on the new Centenary Memorials Restoration Fund as well as changes to the administration, eligibility and grant awards available under the Small Grants Scheme and Grants for War Memorials scheme. The 'Advice for applicants' section now has detailed information on the grants process and timeframes for each of the grant schemes and other sections such as 'Other sources of funding' have been updated when appropriate. Details of War Memorials Officers were periodically updated when the charity received new contact details. Usage of the website is growing, with November seeing peak interest. The War Memorials Online website is gradually developing alongside War Memorials Trust's main website and 2014 will see staff work on identifying the key areas of information for each.

Alongside its advisory service War Memorials Trust gives grants to support the repair and conservation of war memorials. In applying for a grant the first phase for applicants is to complete a simple Grants Pre-application form. Completing the form provides an outline of proposed work which enables the Trust to assess eligibility and identify the appropriate grant scheme. In 2013, the Trust received 500 Grants Pre-application forms (2012: 289). This equates to almost two Grants Pre-application forms submitted every working day indicating the high level of interest in the Trust's schemes. Following submission the enquirer receives advice outlining whether or not their project is eligible (and if it is not, the reasons why and advice on alternative sources of funding if known), appropriate approaches to work suggested and, where eligibility criteria are met, the necessary grant application documents. The role of the pre-application process is to start the discussion and encourage those interested in applying for grants to recognise the importance of best conservation practice.

Following some analysis undertaken in 2012 of the grant scheme processes it was identified that in 2011 the average time from an applicant submitting a Grants Pre-application Form to receiving a grant payment was 14 months. Once the applicant submitted a Grants Pre-application form and all the information required War Memorials Trust provided a response within a couple of weeks. It then took an average of four months for applicants to return an application form and an average further seven weeks for War Memorials Trust to receive all the information required to enable an assessment to be made as to whether a grant could be offered. War Memorials Trust took a couple of weeks between having all the required information to making an offer but was often involved in a lot of discussion with the applicant to gather all relevant information. War Memorials Trust believes supporting the applicant at this stage is vital in promoting the value of appropriate works and understanding the methods proposed for works to ensure they do not damage a memorial now or in the future. Once an offer is made it took an average seven weeks to return the Grant Contract and around six months to complete the works and submit a Completion Report. It then takes on average five weeks for War Memorials Trust to receive all the information required to make an assessment and a couple of weeks for payment to be completed. The assessment will be made again in 2014 based on the 2013 numbers to ensure War Memorials Trust is monitoring its timeframes.

In 2013 the Small Grants Scheme received 103 applications (2012: 87). 90 grant offers were made totalling £106,717 (2012: 63 offers, £75,969). This was a significant increase on the years 2010-2012 which saw an average total offer of around £75,000. The average grant was £1,186 indicating that projects remain of a similar scope of works but are increasing in number (2012: £1,206). The level of grant spend depends on the nature of the applications received, so smaller value projects will lead to a lower grant spend. The numbers provided include projects supported with the funding from Historic Scotland towards the Small Grants Scheme in Scotland up to March 2013. Details of grant offers made through the Small Grants Scheme and Small Grants Scheme in Scotland in 2013 can be found in Appendix 1. In 2013, the success rate for obtaining a Small Grants Scheme grant increased to 87% (2012: 72%). Two applicants cancelled their offers as funds did not end up being required. Two applications were rejected outright due to works being ineligible or part of a custodian's maintenance responsibility. A number have been asked to provide further information or review the methods proposed as they are not eligible for support. In addition, a large number of applications were received towards the end of the year which rolled over into 2014. These will be responded to as part of the first batch of offers at the first assessment date at the end of February 2014.

Small Grants Scheme offers are made by the Conservation Officer on the basis of the criteria outlined in the Guidance Notes for the scheme. Applicants have a year from the date a grant is offered to complete work and claim the grant, although extensions can be arranged if required. Payment is made on submission of a satisfactory Completion Report demonstrating that the agreed Method Statement, which forms part of the Grant Contract, has been followed. Offers are made to organisations or individuals who apply to the scheme.

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Offers can only be made by the Trust when sufficient financial resources are available. Trustees undertake a regular review of grants activity and a more detailed assessment of the grant scheme finances can be found in the financial review with details of funders who have supported this work in the fundraising section.

On occasion, since Trustees agreed in 2011, larger grant offers from the Small Grants Scheme above the normal maximum of £2,500 can be considered for non-freestanding war memorials and those in Northern Ireland and Wales (and therefore not eligible for the larger grants available from the Small Grants Scheme in Scotland and Grants for War Memorials schemes). There were no projects which fell under that category in 2013 (2012:1).

For the first time since 2009 Small Grants Scheme spend exceeded £100,000 with additional funds allocated through the Centenary Memorials Restoration Fund discussed below meaning the Trust actually allocated nearly £130,000 directly to projects across the UK. In 2010-2012 annual Small Grants Scheme spend settled around £75,000 so an increase of 40% in 2013 needs to be considered and assessment made as to the likelihood of this being maintained. Whilst the economy is still in challenging times it is the forthcoming centenary of World War I which is believed to be driving interest and demand for help. This means that the next few years are likely to see growing demand based on communities seeking to make repairs in time for particular dates; managing expectations around what can be achieved within timeframes will be important. Speed does not necessarily ensure the right works are done and everyone needs to be careful that the pressure to act does not override the focus on appropriate works.

All grant schemes offer a percentage of costs (up to 75% depending on the scheme) towards projects. It is felt that centenary interest amongst the wider public may make finding match funding easier in the next few years. War Memorials Trust still firmly believes its role is that of facilitator acting as a catalyst to help communities undertake their project. It also seeks to offer support as widely as possible and capping offer rates enables it to do so. War memorials were erected by local communities, often paid for by public subscription during times of desperate economic hardships, and it is important, if the memorials are going to retain a connection to the local community, that local communities remain responsible for securing the funding to do the works. It is not unknown for grants to later become unrequired as community fundraising secures all the necessary funds once word spreads of the project. People feel very strongly about their local war memorial and will often respond very generously when help is sought; this is likely to be even stronger during the centenary. War Memorials Trust is anticipating that works which may have been delayed will become necessary due to public demand and thus interest in the grant schemes may increase significantly. The increase in Grants Pre-application forms from 289 in 2012 to 500 in 2013 already represents this.

In Scotland changes took place in relation to funding available for the repair and conservation of war memorials. In January 2013 First Minister Alex Salmond announced a new scheme, the Centenary Memorials Restoration Fund, which would make available £1 million for the repair and conservation of war memorials in Scotland during the centenary of World War I. This scheme launched in April 2013 replaced the Small Grants Scheme in Scotland. From January to March 2013 2 offers worth £11,100 (2012: 3 offers totalling £12,010) were awarded through the Small Grants Scheme in Scotland which made £30,000 available each year from Historic Scotland to support freestanding war memorials. As the Small Grants Scheme in Scotland concluded work was undertaken to set up the Centenary Memorials Restoration Fund. The Fund is open to war memorials of all types and dates anywhere in Scotland. A Conservation Officer started in June 2013 to manage it and she is based in Edinburgh to enable site visits and assessments to take place more easily if needed. From June 2013 – December 2013 the Conservation Officer (Scotland) undertook 40 site visits and 23 meetings seeking to raise awareness of the new scheme and encourage applications from across Scotland. In that period 16 applications were received and 3 offers totalling £22,573 made. A further batch of offers was made in January 2014 which saw 10 projects share £103,535. The Centenary Memorials Restoration Fund financial year runs April to March in line with the Historic Scotland and Scottish Government financial year. The Fund has facilitated a significant increased level of activity by the Trust in Scotland and a substantial increase in grants awarded. This has probably happened due to a number of factors including the high profile announcement of the scheme, the outreach work undertaken by War Memorials Trust's Conservation Officer and the centenary of World War I which will be marked from August 2014 onward.

The Grants for War Memorials scheme, funded by English Heritage and The Wolfson Foundation, had a

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budget of £200,000, for the financial year 2013/14 (2012/13: £150,000), to fund conservation and repair work to freestanding war memorials in England (the financial year for this scheme is April to March to match the funders financial years). Projects considered are required to have a minimum project cost of £3,000 with a maximum grant award of £30,000. The value of grants is dependent upon the cost of projects considered as grants are given up to 75% of eligible costs up to the maximum grant. Quarterly deadlines are assisting projects to move forward more effectively and the inclusion of works to soft landscaping that form an integral part of the war memorial was introduced from April 2013. In 2013/14 £115,919 was offered to 15 projects (2012/13: £74,479: 6 projects). The number of applications increased to 19 in 2013/14 (2012/13: 14). Grant awards are decided by a Grants Panel consisting of heritage specialists and representatives of the funding partners. The administration of the scheme is undertaken by War Memorials Trust on behalf of the funders.

Alongside its advisory, grants and policy conservation work War Memorials Trust continued in 2013 to work on other key projects: War Memorials Online, the campaign to identify a War Memorials Officer at every local authority in the UK and In Memoriam 2014. It also began looking at the listing of war memorials, particularly in England, more closely.

War Memorials Online, launched in 2012, is seeking to create a greater understanding of the condition of war memorials in the UK, [www.warmemorialsonline.org.uk](http://www.warmemorialsonline.org.uk). The website is evolving into a key component of War Memorials Trust's work. The project is financially supported by English Heritage with a dedicated member of staff focusing on the initiative. The website is seeking the public's help to improve the understanding of the condition of war memorials in the UK. It is a major initiative for the charity as the forthcoming centenary of World War I approaches. War Memorials Online offers the opportunity to gather statistics on the condition of memorials which will help the Trust's strategic planning as a better understanding of the condition of war memorials will assist in identifying the resources required to support war memorial custodians and focus support on those memorials in 'Poor' or 'Very bad' condition.

War Memorials Online launched formally on 11<sup>th</sup> November 2012 although backend development work continued through 2013. In light of ongoing development publicity remained somewhat limited with the project highlighted in War Memorials Trust's Bulletin, press materials and reactively. In 2014 the intent will be to proactively circulate information and raise awareness. However, despite limited promotion, interest has been very strong. At the end of 2013 13,948 war memorial records were on the site (2012: 6,784) added by 1,299 Registered Users (2012: 526). An average 600 records were being added each month with a clear upward trend through the year as people became aware of the project. Many Registered Users are highly active contributing hundreds of records and condition updates. War Memorials Trust has also been working to add details of memorials it holds onto the website through its volunteers, focusing on those with photographs where condition statements can be added to start to develop a record of the condition over time.

As condition updates are added statistics can be produced which will assist with understanding condition and potential demand for assistance over the next few years. At the end of 2013 condition updates showed 71% of war memorials recorded as in 'Good' condition, 20% 'Fair', 7% 'Poor' and 2% 'Very bad'. This means that 9% may be 'Poor' and 'Very bad' which, if the estimate of 100,000 war memorials in the UK is accurate, means potentially 9,000 war memorials need attention (2012: 12% 'Poor' and 'Very bad'). The fall in percentage reflect War Memorials Trust's feeling that the number is probably slightly higher than in reality because a large number of entries to the website at present relate to memorials in which War Memorials Trust is involved so is likely to be pushing an error rate towards the negative conditions being higher than actual.

Alongside condition updates, reports of concern can be submitted through the website either anonymously or by Registered Users. In 2013 119 concerns were reported of which 64 were new to War Memorials Trust indicating that War Memorials Online is a new opportunity to gather information on the condition of war memorials (2012: 13 concerns, 7 new). It may be that many of those reporting anonymously do not want to cause upset or offence within a community but do have concerns they seek to highlight. In all such cases, as with 'Poor' and 'Very bad' condition updates, information is passed to War Memorials Trust's Conservation Team to be investigated as part of the charity's casework. One case reported through War Memorials Online has already received a Small Grants Scheme award indicating how War Memorials Online project can work alongside War Memorials Trust's traditional activity. The war memorial which benefitted was Congresbury war memorial hall which received £1,805 towards repairs.

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The campaign to identify a War Memorials Officer at every local authority was launched in November 2010. This person is a single point of contact for the public, the Trust and within their organisation on war memorial issues. Details of War Memorials Officers are carried on War Memorials Trust's website and local authorities are encouraged to include war memorial information on their websites. In 2013 War Memorials Trust continued to recruit War Memorials Officers from local authorities yet to respond to the campaign and kept current War Memorials Officers updated with a bi-annual newsletter and regular updates on war memorial issues. By the end of 2013 285 local authorities had identified a relevant person (2012: 270) and the Trust and Regional Volunteers are continuing to develop links. Having held a conference in England in 2012 the charity looked at how it could support War Memorials Officers in Scotland and Wales in 2013. With the recruitment of the Conservation Officer (Scotland) it was determined that rather than holding a conference in Scotland she would visit as many War Memorials Officers as possible to raise awareness of the Centenary Memorials Restoration Fund and the wider work of War Memorials Trust. This involved site visits to memorials for which applications may be made helping ensure that appropriate works were considered from the beginning and applicants understand what needs to be supplied as part of their submissions to the scheme. In Wales information was circulated to War Memorials Officers offering a conference or visit option. With very few responses received War Memorials Trust determined that action alone would not be beneficial and instead began discussing opportunities with other parties in Wales. A conference for a wider audience, to include War Memorials Officers, is scheduled for March 2014 to help promote the repair and conservation of war memorials.

In Memoriam 2014 is a partnership project between War Memorials Trust and the SmartWater Foundation. The project offers protection to memorials at risk of theft or damage by marking them with a forensic liquid called SmartWater. The crime prevention fluid, which is being made available at no charge, will not only make memorials uniquely identifiable, it also offers robust traceability should a theft occur. This will act as a significant deterrent to those considering desecrating our war memorials by massively increasing their chances of detection and subsequent arrest. In 2013, following the launch in 2011, In Memoriam 2014 continued to work with communities to protect war memorials. Applications for SmartWater are made through the website [www.inmemoriam2014.org](http://www.inmemoriam2014.org). Any concerns about the condition of a memorial registered for the project are passed to the Trust for advice from the Conservation Team which ensures this project also feeds into the Trust's core work. On 11<sup>th</sup> June 2013 War Memorials Trust's Patron, HRH The Duchess of Cornwall joined the In Memoriam 2014 team, and guests, at the Black Watch memorial in Dundee to mark the memorial with SmartWater. This was a wonderful opportunity to highlight the scheme and the Trust extends its thanks again to HRH The Duchess of Cornwall for joining us. War Memorials Trust greatly appreciates the support for this project provided by the SmartWater Foundation who are making the SmartWater solution available free of charge for war memorials in the UK.

Freestanding war memorials are eligible for listing as important heritage assets. Through 2013 discussions took place with English Heritage about how more war memorials might be listed or upgraded. In November 2013 an announcement was made that English Heritage aims to list 2,500 war memorials during the centenary. With only 1,300 currently listed there is work to be done but War Memorials Trust will be continuing to talk to English Heritage to develop systems and methods to take advantage of this opportunity and increase the protection of a significant number of war memorials.

In addition, the Conservation Team, and other staff, worked on promoting the Trust's Conservation Programme. Articles were produced for publication highlighting grants, activities and advice available. Staff gave talks, presentations and ran training sessions for groups and custodians interested in the work of the Trust. The charity supported other organisations by offering advice on war memorial projects they were considering supporting or funding. Staff also attended All Party Parliamentary Groups including War Heritage and Combating Metal Theft as well as being a member of the Heritage Lottery Fund convened War Memorials Action Group. War Memorials Trust is also a Board member of Remember WWI, an initiative to encourage activity during the centenary and War Memorials Trust hopes to encourage appropriate projects around war memorials depending on whether works are needed or not so unnecessary works are not undertaken.

The charity also endeavoured to undertake more proactive work. In October 2013 a conservation awareness mailing was distributed to around 150,000 recipients highlighting the work of the charity and how it can help

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communities. This encouraged people to look at their war memorials, share information on War Memorials Online and contact War Memorials Trust if they wanted advice. The charity also recognises that face-to-face meetings benefit both communities and staff as they enable knowledge to be shared and a greater understanding of applicant needs to be gathered. Training sessions and seminars are being developed which can be used with different groups through the centenary in response to interest. War Memorials Trust ran a workshop at the Civic Voice AGM in 2013 as part of developing a closer relationship with that organisation. Further events of this type took place in early 2014 with, for example, the Preston Remembers project whose volunteers attended workshops delivered by War Memorials Trust.

### **Review of activities: Learning**

War Memorials Trust learning activity relates to the programme for encouraging young people to engage with and learn about war memorials. In 2013 the Learning Officer continued to develop the website [www.learnaboutwarmemorials.org](http://www.learnaboutwarmemorials.org) which was launched in July 2012 offering teachers and youth group leaders a range of materials, resources and project ideas to use with young people to engage them with war memorials in their communities. The resources are grouped for primary school, secondary school and youth group use with different aspects prioritised depending on the target audience. Youth group activities tend to be more practical with a focus on encouraging young people to engage with initiatives such as War Memorials Online and In Memoriam 2014 through which groups can do something specific while school resources focus more on academic, structured learning by providing National Curriculum linked lessons and associated materials.

With the website established, 2013 was the year to move forward with more proactive activity. 9 visits to schools and youth groups were made across the country including in Berkshire, Hertfordshire, Gloucestershire, Kent and London. Several of these visits involved the Learning Officer working with multiple classes; the total number of groups of young people worked with through the 9 visits was 16. The Learning Officer spends time in the classroom or with the group delivering materials as either standalone sessions or as part of a series of lessons/activities being delivered by the teacher or leader. Feedback is sought from each school visited as part of the ongoing process of developing new learning materials and improving practice and the comments received from schools have been consistently positive. In addition, the Learning Officer started to undertake sessions for groups of teachers including students on teacher training courses. This is an effective way of raising awareness of resources available, reaching large numbers of users, both current and future and getting an opportunity to discuss the resources with users to ensure they are meeting their needs.

To help improve the reach of War Memorials Trust further with schools the charity secured a grant of £9,900 from the Heritage Lottery Fund. This support will fund a project entitled 'Remembering their history: Inspiring Kent's young people with the stories of the county's war memorials'. This will see the Learning Officer train a small group of Learning Volunteers in Kent to act as school speakers and be available to go into schools and youth groups to talk about war memorials. This will help the charity reach many more schools and groups than a single Learning Officer can. Kent was selected due to its accessibility for the Learning Officer, its high level of centenary interest and the large number of War Memorials Trust Regional Volunteers already active in Kent who will form an important part of the cadre of Learning Volunteers. Preparation for the project took place towards the end of 2013 in order for volunteer training to commence in early 2014. War Memorials Trust is grateful for the support the Heritage Lottery Fund has given this important development to the Learning Programme.

The resources provided for schools are available on the Times Educational Supplement (TES) and Guardian websites and both these have actively promoted them around Remembrance Day in November each year. In November 2013 the total number of resources downloaded by teachers from the TES website was 4,000 (2012: 2,633).

Fundraising efforts were on-going for the Learning Programme and will continue as it has been challenging to secure funding specifically for this work. The Trust remains committed to educating tomorrow's custodians about why it is important to preserve our war memorial heritage and how to do it, so that the work done today to protect and conserve war memorial heritage will be continued in the future.

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### **Review of activities: Volunteers**

War Memorials Trust had 190 Regional Volunteers (RVs) at the end of 2013 (2012: 187), an increase of 1% (2012: 16%). RVs are members of the Trust from around the country who act as local 'eyes and ears'. RVs play a vital role for the charity undertaking a range of activities including monitoring the condition of war memorials, preparing reports for the statutory listing of war memorials, managing events, undertaking talks about the Trust, representing the charity at rededication or unveiling ceremonies and promoting the Trust's work. RVs have also developed effective media links and helped promote projects within their local communities.

The charity continued through 2013 to produce and distribute its bi-monthly newsletter for volunteers. Having reviewed the training being offered to Regional Volunteers workshops were continued, with two condition survey training events and one listing training event but added to with the introduction of four drop-in sessions. These training/drop-in sessions took place in Oxford, London (x2), Derby, Glasgow and Blackpool with a session in Swansea cancelled due to limited interest. A smaller number of RVs attended the three training events than had attended the four equivalent training sessions the previous year. This may be because 2012 was the first year that specific training sessions were offered so the RVs who attended in 2012 would not need to attend again in 2013. It may also be due to the fact that there was an extra training session in 2012 in a different location, although attendance figures from 2012 show that more RVs attend the training sessions held in London than at other locations so this was offered again in 2013. The trial of four 'drop-in' sessions offered the chance for informal meetings between a member of Trust staff and fellow RVs to discuss the volunteering role and any war memorial issues. Unfortunately these were not as well attended as was hoped with only seven RVs attending across the four scheduled sessions. The Trust will continue to review how meetings with RVs can be structured to encourage maximum attendance. It remains the case from the end of year report that RVs complete that location is a key factor in whether RVs are able to attend training. War Memorials Trust works hard to ensure events are held in different parts of the country but unfortunately cannot put events on everywhere.

The 'Can you help?' pages of the RV section of the website continued to list requests for help from the office, details of memorials the Trust believes could be listed or forthcoming events that RVs could help with. This has been very successful with many activities completed enabling RVs to help with the Trust's day-to-day activities. In 2013, 213 requests were added to the website (2012: 231) with 92% of requests completed (2012: 87%). An increase in those associated with applying for the listing of war memorials was seen as War Memorials Trust seeks to encourage Regional Volunteers to support this area of activity as discussed above.

In December 2013 the tri-annual re-registration process for Regional Volunteers was commenced. They were asked to confirm if they wished to continue as an RV and 74% responded positively. RVs were also asked to complete the annual end of year report. The response rate increased to 66% in 2013 (2012: 58%) due in part to the re-registration process taking place at the same time. As in 2011 and 2012, RVs who did not return their end of year reports have been recorded with nil participation in the final statistics. Results from the reports revealed that 53% of Regional Volunteers had monitored war memorials in their area (2012: 42%); 30% had promoted war memorials/War Memorials Trust (2012:26%); 29% had researched the history of a local war memorial (2012: 22%); 23% had reported a war memorial at risk (2012: 16%); 19% had helped a local war memorial project (2012: 16%); 13% gave a talk about the Trust (2012: 11%); 11% represented the charity at a ceremony (2012: 7%); 6% distributed Trust information at an event (2012: 6%); and 3% applied for the listing of a war memorial (2012: 2%).

War Memorials Trust uses the response to the RV end of year report to assess the value of volunteering in financial terms. Using an approach suggested by the Heritage Lottery Fund the Trust quantifies the contribution of a RV at £50 for an equivalent 7 hour day. In 2013, RVs therefore contributed £40,950 worth of time to the cause (2012: £25,100). This is a great contribution which the charity appreciates. It enables the Trust to 'punch above its weight' helping memorials across the UK.

War Memorials Trust encourages anyone interested to seek further information on becoming a RV. New volunteers receive an information pack and ID card along with access to the password protected section of the website.

In addition to Regional Volunteers the Trust has Office Volunteers who support the staff. They assist with

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filing and photocopying, basic administration or project work. These activities all assist the staff in reducing the administrative burden upon them whilst developing some of the projects which enhance the Trust's activities. Through the course of the year the Trust welcomed seven Office Volunteers who contribute anything from half a day a week through to two days a week. Based on the same system used above to quantify RVs work Office Volunteers contributed £8,275 worth of time (2012: 8 volunteers: £8,625).

### **Review of activities: Administration, publications and PR**

On 31<sup>st</sup> December 2013 the charity had 2,819 members (2012: 2,853), representing a small decrease in supporter numbers compared to an increase of 14% in 2012. The fall was due to a lack of proactive recruitment due to limited resources and a hiatus whilst the fundraising review being undertaken is completed and activity can be focussed. It was felt inappropriate to spend money on recruitment initiatives which may not be effective. Around 66 new members were recruited whilst others lapsed as members. In 2013, the rate of renewal for annual membership was 75% (2012: 72%) which remains a strong showing in difficult economic times.

The Bulletin continues to provide information on a range of war memorial issues. It is a valuable tool to thank supporters, to promote fundraising work as well as an opportunity to report on conservation successes. In 2013 the Membership and Volunteer Officer continued to act as Production Editor. All staff contribute content with supporters able to submit articles by following the published Bulletin submission guidelines. In November 2013, due to the quantity of content, the issue was extended from the standard 16 pages to 20 to enable all information to be incorporated. The publication is highly regarded by supporters, 93% of who rated the publication good or very good in the tri-annual supporter survey which took place in 2011 and an invaluable source of information on war memorials. The supporter survey which accompanied the February 2011 issue also revealed that 90% of supporters believed that the frequency of the Bulletin was about right and that only 23% of supporters were interested in receiving the Bulletin by email. The results of the survey also demonstrated that, on average, two people read every copy of the Bulletin which means that news about the Trust is reaching at least twice the number of people we send the magazine to. A further survey took place in February 2014 and results of this will influence future development of the charity.

War Memorials Trust dealt with a number of media enquiries through the year as well as seeking to promote the charity through both local and national media. Staff responded to all press enquiries and participated in interviews or discussions on request. Enquiries related to potential articles, broadcasts and pieces related to the centenary increased as media organisations look to plan ahead. In 2013, 37 PR enquiries were received (2012: 52), 9 interviews were given (2012: 8) and 87 articles identified as covering the charity or its In Memoriam 2014 project (2012: 121). The Trust continues to record as much coverage as possible on the press pages of the Trust website and became more proactive in publishing news releases and statements rather than just responding to enquiries. In 2013 there was an increase in the use of press statements by the charity to provide background to emerging issues and to enable any member of staff to deal with an enquiry by referring media enquiries to the statement as an initial point of information.

With social media increasingly popular War Memorials Trust continued to operate its Twitter account @WarMemorials with all staff contributing tweets on their activities.

### **Review of activities: Fundraising**

In 2013, War Memorials Trust's fundraising target was to ensure it had sufficient funding to undertake its activities and maximise its grant-making activities. During 2013, income fell to £447,050 (2012: £503,865) which was not sufficient to cover a greater expenditure. To assist with covering expenditure reserves were utilised.

The Fundraising Committee did not meet during the year but Trustees spent a considerable amount of time considering the issue of fundraising. They are aware reserves are not infinite and the charity must ensure its expenditure is appropriate to its income. In order to gain assistance in this area an application was made to the Catalyst programme run by the Heritage Lottery Fund. The project 'How 'I' support war memorials - encouraging individuals to support our war memorial heritage' was successful and awarded £8,600 towards a programme to review previous work around individual givers as donors, legacy givers and members and develop a fundraising strategy in this area for the next few years. Initial work was undertaken in the second half of 2013 with the project to be completed in the first quarter of 2014 to ensure implementation takes place

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through the year. War Memorials Trust greatly appreciated the support of Heritage Lottery Fund for this work.

Having successfully secured funding for two small scale projects from the Heritage Lottery Fund a further application was submitted in autumn 2013. A first round submission for a Heritage Grant of around £1million was prepared in partnership with Civic Voice, the umbrella group in England for Civic Societies. This project 'Helping communities value our war memorials' sought to engage with many more volunteers around war memorials to encourage more condition surveys, protection activities and support for grant applicants. In January 2014 War Memorials Trust learnt this application has been unsuccessful and is reviewing its next steps in consultation with others.

In 2013 War Memorials Trust's income was uninfluenced by any significant gifts. It continues to hold significant restricted funds for projects underway which are being used under the terms and conditions of the grant funding including the War Memorials Online project. No significant fundraising activities were undertaken as Trustees sought to focus on the fundraising strategy which will guide the next few years.

Through the year the Trust continued to make applications to charitable trusts, corporate donors and individuals for funding for general work and specific activities in particular the Small Grants Scheme and Conservation Programme. Those approached were a combination of known and unknown contacts with new contacts being identified through research. 160 applications were made (2012: 257) for support. Particular thanks for their generous gifts go to English Heritage, Historic Scotland, The Westminster Foundation, Heritage Lottery Fund, The Rothermere Foundation, A E B Charitable Trust, J Paul Getty Jr Charitable Trust, The Jordan Foundation, The H B Allen Charitable Trust and Richard Broyd.

Tax-efficient giving continued to be an important fundraising tool for the Trust. Gift Aid is a valuable revenue stream. In 2013, 70% of subscription payments and donations were gift aided (2012: 60%). The charity promotes this, and other types of tax efficient giving such as legacies, whenever possible. War Memorials Trust benefitted from 4 legacy gifts in 2013 (2012: 4).

War Memorials Trust merchandise performed well with Christmas card sales strong. The continuing sales of 'A Century of Remembrance', donated to the Trust by author Derek Boorman, generated vital income for the charity and the Trust extends its thanks again to Mr Boorman for his generosity. A final gift of books was received at the end of the year for War Memorials Trust to sell through 2014.

The Trustees are aware that the ongoing difficult financial climate is creating challenges. This is one of the key reasons for its fundraising review and strategy development. The charity has noted a decline in income in 2012 and is acting accordingly to identify how it can address this issue. Like many charities, War Memorials Trust is making allowance for the current economic problems in its projections and budgets for the future but also recognises that the next few years are very significant and resources are needed to meet demand.

### **Review of activities: Events**

The AGM was held on 8<sup>th</sup> July 2013 at St Peter's Church, Eaton Square London. Trustees and staff of the charity were joined by around 30 members. At the meeting a change in Chairman was announced with Algy Cluff stepping down and former Vice Chairman Peter McCormick stepping into the role. Following reports from the new Chairman and Treasurer members of staff gave presentations on aspects of the Trust's activities. A lively question and answer session followed which covered a variety of topics. Refreshments were served before and after the AGM providing guests with the opportunity to meet staff and Trustees to discuss ideas, activities and issues.

War Memorials Trust staff, Regional Volunteers and Trust members were involved with a number of events through the year on behalf of the charity; 14 ceremonies were attended (2013: 7), 8 stands were manned at events (2012: 9) and 27 talks given (2012:26). These assisted in raising the profile of the charity and generating interest from the public. Display boards and materials were used to promote the charity with Bulletins distributed to interested members of the public. War Memorials Trust appreciates all the help given at events by supporters, members and Regional Volunteers.

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### **Review of activities: Financial**

In 2013, War Memorials Trust recorded a £162,925 deficit compared with a surplus of £25,718 in 2012. In view of the nature of the charity this does not represent 'Profit and Loss' in the commercial sense but rather income is acquired to enable the conservation and educational aims and objectives to be fulfilled. The slip from surplus to deficit was due to increased expenditure in direct activity, grants and support costs as demand for support from the charity continued to grow.

During 2013, Trustees aimed to ensure the charity continued to generate income sufficient to fulfil its objectives. Several of the Trust's strategic performance indicators fed into this as discussed earlier. Key funding sources for the year were charitable trusts, corporate donors and individuals. It is important for the Trust to sustain regular funding sources, such as membership subscriptions, as a balance to more irregular funding streams such as legacies. The success of Small Grants Scheme financing was very important for the charity as securing funding of this grant scheme ensures the charity can fulfil its objective of protecting war memorials directly through grant awards.

Small Grants Scheme spend increased significantly in 2013 from a fairly static position from 2010-2012. War Memorials Trust aims to spend all money given for the Small Grants Scheme by year end. However, due to some donations being restricted to particular areas or counties some funds have to be carried over if no, or an insufficient number of, applications have been received which are eligible for this funding. War Memorials Trust is unable, due to its size and scope, to pro-actively identify conservation work but relies on reports of war memorials in need of attention or applications for grants. Therefore, if no applications are received for a particular area any funding for use in that area must be carried over into the next year. However, as War Memorials Online develops there may be opportunities to match memorials in need of assistance and areas where money is available.

### **Investment policy:**

Due to the Trust's income being based primarily on voluntary funding, which can be unpredictable, Trustees hold a portion of the charity's funds in investments for both income and capital growth. This ensures the Trust has reserves to enable it to meet its advisory and grant-making functions during difficult economic periods and provide the foundations to enable the charity to plan for the longer term.

Through 2013 the Trust maintained its single investment portfolio managed by Aberdeen Asset Management. Quarterly performance reports are received allowing performance to be monitored. During 2012 the investment portfolio fell from £467,663 on 31<sup>st</sup> December 2012 to £405,493 on 31<sup>st</sup> December 2013. However in 2013 the charity withdrew £85,000 so overall it can be seen the investment is improving and the fall is due not to a fall in value but the withdrawal. In addition, the charity received £14,877 in income from the holdings (2012: £17,959).

The portfolio investment should represent funds in excess of six months' expenditure. The Trustees review the policy on an annual basis and seek regular professional advice.

### **Reserves policy:**

War Memorials Trust reserves policy recognises the fluctuating nature of its income streams as it relies entirely on voluntary donations which cannot be predicted. It also acknowledges the ongoing development of the Trust and the need to ensure that as the charity becomes more established and well known it must be able to meet its objectives through its advisory services and grant-making work.

Trustees have identified that the targeted reserve will be unrestricted reserves equal to twelve months running costs. This level of reserve should be held to enable the Trust to meet its ongoing and potential future commitments and, in particular, its grant-making obligations. There is a need for the charity to ensure it can maintain a degree of consistency in its grant-making which has previously been curtailed due to insufficient funds. As the charity becomes an increasingly important national body it must be able to meet public expectations to fulfil its objectives to protect and conserve war memorial heritage.

The Trustees recognise that there may be seemingly high levels of restricted reserves. This is due to grants and donations being given to specific projects, in particular the Small Grants Scheme which cannot be spent elsewhere as well as grant recipients having twelve months to claim a grant offer meaning restricted funds maybe awaiting claim from one financial year to another. However, the Trustees have excluded the value of



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## TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

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the restricted reserves from the reserves policy as this, again, is a fluctuating figure which cannot knowingly be predicted. Instead Trustees have focussed upon unrestricted reserves as maintaining these will enable the charity to fulfil all commitments.

At the end of 2013 the unrestricted reserve held by War Memorials Trust stood at £255,703 (2012 £310,817). The Trustees consider that level of reserve is lower than the target but it is recognised that this is the current economic conditions make fundraising challenging so the reserve has a role to play in helping the charity provide its services. With the approaching centenary of World War I the Trustees have felt it is important to put in place systems and support which will enable the charity to increase both the help it can provide and money it can raise in the next few years. Through 2014, identifying potential new funding streams to increase income will be a priority to help move the relationship between reserves and expenditure closer to the policy target through the year.

### **Risk policy:**

In addition to the financial risks resulting, or likely to result, from the current recession, all other identified risks to which the charity is exposed have been reviewed by the Trustees and systems have been established to mitigate those risks. The Director has day-to-day responsibility for managing risk. The aim is for the Trust to undertake an annual review of risk management involving staff is undertaken in the autumn and findings presented to Trustees at the December meeting. Trustees evaluate any changes in risk and act accordingly.

### **Public benefit statement**

Trustees of a charity have a new duty to report in their Annual Report on their charity's public benefit. The Trustees of War Memorials Trust have considered the requirements which are explained on the Charity Commission website.

The sections of this report above entitled 'Strategic achievements and performance' and following paragraphs set out War Memorials Trust's objectives and reports on the activity and successes in the year to 31<sup>st</sup> December 2013 as well as explaining the plans for the current financial year. War Memorials Trust's work benefits a very wide range of charitable organisations and individuals across the United Kingdom.

The Trustees have considered this matter and concluded:

1. That the aims of the organisation continue to be charitable;
2. That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
3. That the benefits are for the public, are not unreasonably restricted in any way and not by ability to pay; and
4. That there is no detriment or harm arising from the aims or activities.

On behalf of the board of Trustees



Roger Bardell  
Trustee

Dated: 25/04/14

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### Appendix 1: Small Grants Scheme (including SGS-Scotland Jan – Mar) offers 2013

Country and county	War memorial name	WMT ref	Offer value	Type of memorial
<b>England</b>				
Bedfordshire	Turvey	WM7885	£720.00	Wheel cross
Berkshire	Stubbings	WM6595	£1,925.00	Maltese cross
Bristol	Congresbury Hall	WM4813	£1,805.00	Hall
Cambridgeshire	Grantchester	WM1293	£517.00	Cross
Cambridgeshire	Chatteris	WM4313	£828.00	Cross
Cambridgeshire	Cottenham	WM4507	£2,500.00	Serviceman sculpture
Cheshire	Wybunbury	WM4189	£1,085.00	Calvary
Cheshire	Sandbach	WM7719	£2,212.00	Obelisk
Cheshire	Alsager	WM6400	£2,130.00	Serviceman sculpture
Cornwall	Humphry Davy School/ Old Penwithians	WM4477	£582.00	Plaque
County Durham	Lanchester WW1 gates	WM7177	£460.00	Gate
County Durham	Ferryhill	WM6032	£1,022.00	Serviceman sculpture
Devon	Frithelstock	WM7764	£1,683.00	Cross
Dorset	Shaftesbury	WM4634	£925.00	Latin cross
East Yorkshire	Routh	WM6775	£1,000.00	Clock tower
East Sussex	Hartfield	WM6188	£777.00	Latin cross
Essex	Ramsey War Memorial Hall	WM6835	£318.00	Hall
Essex	Weeley	WM1518	£420.00	Wheel cross
Essex	Castle Hedingham	WM3072	£187.00	Wheel cross
Gloucestershire	Whiteshill	WM6326	£1,400.00	Latin cross
Gloucestershire	Fairford	WM5930	£975.00	Cross
Gloucestershire	Thornbury (Maclaine)	WM4874	£534.00	Water fountain
Gloucestershire	Hillesley	WM2543	£290.00	Wheel cross
Hampshire	St Marys Church Clock WWI	WM7759	£2,500.00	Clock tower
Hampshire	Kingsworthy	WM5983	£822.00	Wheel cross
Hertfordshire	Therfield	WM6114	£1,607.00	Clock tower
Hertfordshire	Abbots Langley	WM120	£1,622.00	Cross
Hertfordshire	Great Gaddesden	WM7717	£853.00	Cross
Hertfordshire	Old Knebworth	WM1842	£2,177.00	Pillar/column
Kent	St Dunstan's Church, Frinsted	WM7342	£1,637.00	Lamp
Kent	St Helen's Church	WM5175	£200.00	Wheel cross
Lancashire	All Hallows Church Bells	WM7420	£2,500.00	Bells
Lancashire	Earby	WM3260	£2,500.00	Cenotaph
Lancashire	St Matthew with Holy Trinity	WM74	£1,427.00	Cross
Leicestershire	Church Langton	WM7053	£493.00	Wheel cross
Lincolnshire	Heighington clock tower	WM6519	£500.00	Clock
Lincolnshire	Barton on Humber	WM3784	£590.00	Latin cross
Lincolnshire	Wootton	WM7527	£200.00	Lychgate

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London	Palmers Green	WM6954	£2,500.00	Sculpture
London - Croydon	Sanderstead	WM5233	£900.00	Wheel cross
London - Kingston-upon-Thames	St John the Baptist Church	WM6247	£510.00	Calvary
London - Lambeth	King George Hospital Nursing Staff	WM7103	£820.00	Calvary
London - Lambeth	Queens London Regiment 24th Battalion	WM2275	£1,358.00	Latin cross
London - Lambeth	Manor House School	WM7101	£920.00	Plaque
Manchester	Didsbury National and Elm Grove School	WM7562	£931.00	Plaque
Merseyside	St Michael's Church clock tower	WM6936	£1,250.00	Clock
Merseyside	Great Crosby and Blundellsands	WM2458	£2,500.00	Monument
Norfolk	Great Ellingham clock tower	WM7179	£350.00	Clock tower
Norfolk	Aylmerton	WM2007	£245.00	Latin cross
Norfolk	Aylmerton	WM2007	£575.00	Latin cross
North Yorkshire	Nether Poppleton	WM6569	£2,196.00	Cairn
North Yorkshire	North Cowton	WM3058	£1,191.00	Pillar/column
Northamptonshire	Silverstone	WM3560	£250.00	Wheel cross
Northumberland	Alnmouth	WM6928	£952.00	Lamp
Northumberland	Radcliffe	WM6008	£1,867.00	Wall
Nottinghamshire	Cotgrave	WM1758	£270.00	Latin cross
Nottinghamshire	Bestwood	WM2336	£975.00	Latin cross
Nottinghamshire	Sutton in Ashfield serviceman	WM4733	£2,045.00	Serviceman sculpture
Nottinghamshire	Colston Bassett	WM6219	£212.00	Wheel cross
Oxfordshire	Henton	WM7548	£592.00	Latin cross
Oxfordshire	West Challow	WM7422	£448.00	Lychgate
Oxfordshire	Charndon	WM553	£247.00	Plaque
Oxfordshire	Watlington	WM3963	£325.00	Wheel cross
Oxfordshire	Chinnor	WM7549	£707.00	Wheel cross
Shropshire	Little Wenlock	WM4055	£661.00	Obelisk
Somerset	East Brent	WM7774	£282.00	Composite
Somerset	Broadway	WM6246	£593.00	Latin cross
Somerset	Brewham	WM7533	£837.00	Obelisk
Staffordshire	Armitage with Handsacre	WM7643	£612.00	Calvary
Suffolk	Stoke by Clare	WM6117	£1,275.00	Obelisk
Surrey	Buckland	WM7446	£410.00	Wheel cross
Warwickshire	Alcester Town Hall	WM6762	£2,500.00	Hall
West Midlands	Harborne	WM2043	£1,092.00	Latin cross
West Sussex	Rusper	WM6932	£800.00	Obelisk
West Sussex	Slindon War Memorial	WM7681	£791.00	Obelisk
West Yorkshire	Kirk Smeaton	WM6720	£537.00	Pillar/column
West Yorkshire	Ripponden	WM1684	£1,489.00	Serviceman sculpture
Wiltshire	Penhill RBL Branch	WM7453	£2,500.00	Obelisk
Wiltshire	Holt	WM7521	£1,470.00	Obelisk

# WAR MEMORIALS TRUST

## TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

Wiltshire	Ashton Keynes	WM7293	£934.00	Cross
Wiltshire	Alvediston	WM6605	£1,262.00	Wheel cross
Worcestershire	Bishampton	WM4156	£1,425.00	Latin cross
<b>Scotland</b>				
Edinburgh	Polwarth	WM6367	£1,756.00	Plaque
Fife	Burntisland	WM6671	£3,600.00	Wheel cross
Lanarkshire	Tarbrax Church	WM7126	£250.00	Plaque
Perth and Kinross	Milnathort / Orwell	WM6997	£7,500.00	Pillar/column
<b>Wales</b>				
Cardiff/Casedydd	Llandaff	WM4909	£2,309.00	Group sculpture
Glamorgan/ Morgannwg	St Athan	WM1910	£550.00	Pillar/column
Monmouthshire/ Sir Fynwy	Penallt	WM3724	£2,500.00	Wheel cross
Powys	Montgomery County	WM953	£1,590.00	Pillar/column

### Appendix 2: Centenary Memorials Restoration Fund grant offers in Scotland Apr - Dec 2013

County	War memorial name	WMT ref	Offer	Type of memorial
Renfrewshire	Elderslie Abbey Cemetery	WM4047	£6,005	Plaque
Renfrewshire	Bridge of Weir	WM5728	£7,461	Wheel cross
Glasgow	New Kilpatrick Parish Church	WM7129	£9,107	Plaque

# WAR MEMORIALS TRUST

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# WAR MEMORIALS TRUST

## INDEPENDENT AUDITORS' REPORT

### TO THE TRUSTEES OF WAR MEMORIALS TRUST

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We have audited the accounts of War Memorials Trust for the year ended 31 December 2013 set out on pages 21 to 31. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of Trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement on page 18, the Trustees are responsible for the preparation of accounts which give a true and fair view.

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the accounts**

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on accounts**

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 December 2013, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- the accounts have been properly prepared in accordance with the Charities Act 2011.

# WAR MEMORIALS TRUST

## INDEPENDENT AUDITORS' REPORT (CONTINUED) TO THE TRUSTEES OF WAR MEMORIALS TRUST

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### Matters on which we are required

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

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

*H W Fisher & Company*

### **H W Fisher & Company**

Chartered Accountants  
Statutory Auditor  
Acre House  
11-15 William Road  
London  
NW1 3ER  
United Kingdom

Dated: .....29/4/14

H W Fisher & Company is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

# WAR MEMORIALS TRUST

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2013

	Notes	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
<b><u>Incoming resources from generated funds</u></b>					
Voluntary income	2	224,526	146,495	371,021	214,293
Investment income	3	14,877	-	14,877	17,959
		239,403	146,495	385,898	232,252
Incoming resources from charitable activities	4	-	61,152	61,152	271,613
<b>Total incoming resources</b>		<b>239,403</b>	<b>207,647</b>	<b>447,050</b>	<b>503,865</b>
<b><u>Resources expended</u></b>					
<b>Costs of generating funds</b>					
Fundraising and Publicity	5	16,836	-	16,836	42,916
<b>Charitable activities</b>					
Education and conservation		142,969	443,377	586,346	428,674
Governance costs		6,793	-	6,793	6,557
<b>Total resources expended</b>		<b>166,598</b>	<b>443,377</b>	<b>609,975</b>	<b>478,147</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>72,805</b>	<b>(235,730)</b>	<b>(162,925)</b>	<b>25,718</b>
Gross transfers between funds	11	(150,749)	150,749	-	-
<b>Net (outgoing)/incoming resources</b>		<b>(77,944)</b>	<b>(84,981)</b>	<b>(162,925)</b>	<b>25,718</b>
<b>Other recognised gains and losses</b>					
Gains on investment assets		22,830	-	22,830	21,013
<b>Net movement in funds</b>		<b>(55,114)</b>	<b>(84,981)</b>	<b>(140,095)</b>	<b>46,731</b>
Fund balances at 1 January 2013		310,817	293,717	604,534	557,803
<b>Fund balances at 31 December 2013</b>		<b>255,703</b>	<b>208,736</b>	<b>464,439</b>	<b>604,534</b>



# WAR MEMORIALS TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2013

	Notes	2013 £	£	2012 £	£
<b>Fixed assets</b>					
Tangible assets	12		61,390		57,704
Investments	13		405,493		467,663
			<u>466,883</u>		<u>525,367</u>
<b>Current assets</b>					
Debtors	14	19,977		8,724	
Cash at bank and in hand		103,778		169,003	
		<u>123,755</u>		<u>177,727</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(126,199)</u>		<u>(98,560)</u>	
<b>Net current (liabilities)/assets</b>			<u>(2,444)</u>		<u>79,167</u>
<b>Total assets less current liabilities</b>			<u>464,439</u>		<u>604,534</u>
<b>Income funds</b>					
Restricted funds	17		208,736		293,717
Unrestricted funds					
Unrestricted income funds		218,158		291,286	
Revaluation reserve		37,545		19,531	
		<u>255,703</u>		<u>310,817</u>	
			<u>464,439</u>		<u>604,534</u>

The accounts were approved by the Trustees on 25/01/14



Roger Bardell  
Trustee

# WAR MEMORIALS TRUST

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2013

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#### 1 Accounting policies

##### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention modified to include the revaluation of investments.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

##### 1.2 Incoming resources

Income has been recognised gross on the basis of entitlement, certainty and measurement.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants are recognised in full in the Statement of Financial activities in the year in which they are receivable or any requirement imposed on the grant is fulfilled.

Investment is recognised on a receivable basis.

##### 1.3 Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient.

Expenditure relating to education and conservation are those elements of expenditure directly incurred in performing these activities.

Support costs are those incurred directly in support of expenditure on the objects of the charity.

Governance are costs of running the charity itself as well as the statutory audit and compliance.

##### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% Reducing Balance
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##### 1.5 Investments

Fixed asset investments are stated at market value.

##### 1.6 Accumulated funds

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and uses of the restricted funds are set out in the notes to the accounts.

# WAR MEMORIALS TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

### 2 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
Donations and gifts	189,680	146,495	336,175	206,893
Legacies receivable	34,846	-	34,846	7,400
	<u>224,526</u>	<u>146,495</u>	<u>371,021</u>	<u>214,293</u>

#### Donations and gifts

Unrestricted funds:

Donations and legacies

Membership fees

167,770 88,404

21,910 44,558

189,680 132,962

Restricted funds:

Donations and legacies

146,495 73,931

146,495 73,931

### 3 Investment income

	2013 £	2012 £
Interest receivable	<u>14,877</u>	<u>17,959</u>

### 4 Incoming resources from charitable activities

	2013 £	2012 £
Education and Conservation	<u>61,152</u>	<u>271,613</u>

Education and Conservation for 2012 includes £220,000 towards War Memorials Online over a three year period April 2012 - March 2015.

# WAR MEMORIALS TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

### 5 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Grant funding £	Total 2013 £	Total 2012 £
<b>Costs of generating funds</b>						
Fundraising and Publicity	12,046	-	4,790	-	16,836	42,916
<b>Charitable activities</b>						
<u>Education and conservation</u>						
Activities undertaken directly	181,310	-	132,111	-	313,421	168,646
Grant funding of activities	-	-	-	126,610	126,610	73,789
Support costs	79,049	20,463	46,803	-	146,315	186,239
<b>Total</b>	<b>260,359</b>	<b>20,463</b>	<b>178,914</b>	<b>126,610</b>	<b>586,346</b>	<b>428,674</b>
<b>Governance costs</b>	-	-	6,793	-	6,793	6,557
	<b>272,405</b>	<b>20,463</b>	<b>190,497</b>	<b>126,610</b>	<b>609,975</b>	<b>478,147</b>

Governance costs includes payments to the auditors of £4,494 (2012- £4,306) for audit fees and £360 (2012- £378) for other services.

### 6 Grants payable

	2013 £	2012 £
Education and conservation	126,610	73,789

War Memorials Trust awarded 63 (2011: 57) grants during the year as part of its Small Grants Scheme.

Grants to institutions relating to education and conservation comprise:

Grants to institutions	126,610	73,789
	<b>126,610</b>	<b>73,789</b>

# WAR MEMORIALS TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2013

### 7 Support costs

	2013	2012
	£	£
Administration costs	46,803	84,496
Staff costs	79,049	82,509
Depreciation	20,463	19,234
	<u>146,315</u>	<u>186,239</u>

### 8 Governance costs

	2013	2012
	£	£
Other governance costs comprise:		
Audit	5,984	5,094
Other costs	809	1,463
	<u>6,793</u>	<u>6,557</u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. McCormicks Solicitors, a firm in which WMT Chairman, Peter McCormick, is a Partner, provided their services pro-bono. Three of the trustees were reimbursed a total of £496 (2012: two trustees reimbursed £348) against travel expenses.

# WAR MEMORIALS TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2013

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2013 Number	2012 Number
Conservation Officers	4	3
Learning Officer	1	1
Membership and Volunteer Officer	1	1
Administrator	1	1
Director	1	1
Project Officer	1	-
	<u>9</u>	<u>7</u>

#### Employment costs

	2013 £	2012 £
Wages and salaries	227,870	186,561
Social security costs	23,034	19,587
Other pension costs	21,501	19,717
	<u>272,405</u>	<u>225,865</u>

There were no employees whose annual emoluments were £60,000 or more.

### 11 Transfers

The transfers from unrestricted to restricted funds represent cost in excess of donations received for the restricted funds.

# WAR MEMORIALS TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2013

### 12 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 January 2013	110,305
Additions	24,149
<b>At 31 December 2013</b>	<b>134,454</b>
<b>Depreciation</b>	
At 1 January 2013	52,601
Charge for the year	20,463
<b>At 31 December 2013</b>	<b>73,064</b>
<b>Net book value</b>	
<b>At 31 December 2013</b>	<b>61,390</b>
At 31 December 2012	57,704

### 13 Fixed asset investments

	Managed funds £
Market value at 1 January 2013	467,663
Disinvestments	(85,000)
Change in value	22,830
<b>Market value at 31 December 2013</b>	<b>405,493</b>
<b>Historical cost:</b>	
At 31 December 2013	367,948
At 31 December 2012	448,132

All investments are now held in investments managed by Aberdeen Private Wealth Management Limited.

# WAR MEMORIALS TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2013

<b>14 Debtors</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Other debtors	2,360	2,844
Prepayments and accrued income	17,617	5,880
	<u>19,977</u>	<u>8,724</u>

<b>15 Creditors: amounts falling due within one year</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Trade creditors	740	2,148
Taxes and social security costs	8,393	6,866
Other creditors	111,234	77,075
Accruals	5,832	12,471
	<u>126,199</u>	<u>98,560</u>

Other creditors include the grant offers made through the Small Grants Scheme and Centenary Memorials Restoration Fund. When grant offers are made applicants are given a year to complete works and claim their funding. Extensions are provided when needed if projects take longer to complete than anticipated.

### **16 Pension and other post-retirement benefit commitments**

#### **Defined contribution**

The Trust pays contributions into the Pensions Trust and individual staff stakeholder pensions. The assets of these arrangements are held separately from those of the War Memorials Trust in independently administered funds. The pension cost charge represents contributions payable by the Trust to these funds.

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Contributions payable by the company for the year	<u>21,501</u>	<u>19,717</u>



# WAR MEMORIALS TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2013

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 December 2013
	Balance at 1 January 2013	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Small Grants Scheme	48,326	9,900	(72,337)	39,553	25,442
Small Grants Scheme Local	41,532	9,300	(23,100)	-	27,732
Conservation Programme	-	49,127	(135,446)	86,319	-
Conservation - Call To remember	-	80,000	(80,000)	-	-
Landscaping Guidance	700	-	(700)	-	-
Historic Scotland	-	38,695	(37,742)	-	953
War Memorials Online	197,514	-	(60,946)	-	136,568
Heritage Lottery Fund - Fundraising Development	-	8,600	(42)	-	8,558
Learning Programme	5,645	12,025	(33,064)	24,877	9,483
	293,717	207,647	(443,377)	150,749	208,736

The Small Grants Scheme Fund represents monies received towards the costs of providing small grants of up to £2,500 for the protection and conservation of war memorials.

War Memorials Trust raises some Small Grants Scheme Funds from Trusts and Donors who wish their donations to be used in specific parts of the UK. Therefore Small Grants Scheme Local reflects funds restricted for use in particular areas within the Small Grants Scheme.

The Conservation Programme represents monies received towards the cost of delivering conservation activities.

Call to remember represents a donation received for a mailing designed to raise awareness of the conservation activities of War Memorials Trust and how it can help communities through the centenary look after their war memorial heritage.

Landscaping Guidance represents monies received by War Memorials Trust to produce guidance on war memorial landscapes on behalf of English Heritage.

Historic Scotland represents monies received towards the costs of providing grants for the protection and conservation of war memorials in Scotland through the Small Grants Scheme in Scotland and subsequently the Scottish Government funded Centenary Memorials Restoration Fund.

War Memorials Online represents monies received by War Memorials Trust from English Heritage to develop and run the War Memorials Online website [www.warmemorialsonline.org.uk](http://www.warmemorialsonline.org.uk) between April 2012 and March 2015 and monies raised by War Memorials Trust through a direct mail to its supporters raising money for this project.

Heritage Lottery Fund represents monies received by War Memorials Trust to implement the project 'How 'I' support war memorials - encouraging individuals to support our war memorial heritage' which will see War Memorials Trust develop and implement a fundraising strategy around individual giving.

The Learning for Young People fund represents monies received towards the costs of developing and implementing an education programme.

# WAR MEMORIALS TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2013

#### 18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2013 are represented by:			
Tangible fixed assets	12,235	49,155	61,390
Investments	405,493	-	405,493
Current assets	(152,604)	276,359	123,755
Creditors: amounts falling due within one year	(9,421)	(116,778)	(126,199)
	<u>255,703</u>	<u>208,736</u>	<u>464,439</u>