

The D-Day Revisited Society

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2024

The D-Day Revisited Society

Contents of the Financial Statements for the Year Ended 31 December 2024

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15

The D-Day Revisited Society
Report of the Trustees
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees delegate day-to-day management of the charity to the Chairman John Phipps and Secretary & Treasurer Victoria Phipps.

Objectives and activities

Objectives and aims

The trustees apply the income of the charity in furthering the following objects ("the objects"):

1. the relief of former members of the Armed Forces of the Crown who are in need by virtue of financial hardship, sickness, disability or the effects of old age and who are:
 - (a) Veterans of the D-Day Landings in Normandy; or
 - (b) Veterans of other conflicts in which HM Armed Forces were involved;
2. the commemoration and remembrance of members of the Armed Forces of the Crown who died while on active service and the encouragement of public recognition of the sacrifice made by such persons;
3. the education of the public, especially the younger generation, in the history of World War II in particular through the stories and memories of those persons who were serving in the Armed Forces of the Crown during World War II.

D-Day Revisited was first established in October 2008 for the primary purpose of funding a 65th anniversary visit by British Armed Forces Veterans to the Normandy Landings Sites and surrounding region. Assets of the Society were settled in Trust on 12th March 2009; a further Trust Deed was executed dated 20th May 2009, when charitable status was granted. Functions of the Society are all carried out by volunteers and include regular meetings.

The D-Day Landings in June 1944 remain the largest seaborne landings in world history. Thousands of lives were lost in this massive offensive, and we hope to pay some small tribute to the boys who never came home by ensuring they are not forgotten. These trips are so personally important for World War II Veterans who survived and made promises that they would make that journey and take the time to remember their fallen comrades.

The D-Day Revisited Society
Report of the Trustees
for the Year Ended 31 December 2024

Objectives and activities

Significant activities

Directed by its Trustees, this year D-Day Revisited continued in pursuit of its primary aims to operate in support of veterans of the 1944 D-Day Landings in Normandy.

Since 2019 operations have primarily been focused on promoting good communications among veterans and continuing the charity's work distributing financial support through the LIBOR grant scheme established by HM Treasury in early 2015.

Following established policy, the charity began the year addressing LIBOR grant applications for WWII veterans who wished to return to European battlefields. It had long been established this would not be limited to D-Day and the ensuing Normandy campaign, but would include other European battlefield anniversaries.

Despite being inevitably diminished in number, those WW2 veterans who felt fit and well enough to travel were very much looking forward to the 80th anniversary commemorations of the invasion. This was a significant anniversary which very few of them could have ever imagined being able to attend so many veterans were keen to make one last trip to Europe. With COVID-related travel restrictions now a thing of the past, able veterans were keen to visit the European battlefields and communities where they fought eight decades ago.

As a charity we saw an opportunity to support those travelling over to Normandy in June 2024 with a grand "bon voyage" celebration dinner at Southwick House - General Eisenhower's SHAEF HQ - on the 3rd of June. For some months in advance of this event we liaised closely with the MoD both in London, at the nearby Portsmouth Naval Base and with staff at HMS Dryad itself. The veteran send-off was very special, with a piped band and 1940s singers adding sense of occasion.

Also invited to attend were the Second Sea Lord Vice Admiral Sir Martin Connell CBE, Henry Viscount Montgomery and the Lord Lieutenant of Hampshire, Nigel Atkinson. All were pleased to be present, especially keen to make the afternoon and evening a fitting tribute to the assembled D-Day veterans. Vice Admiral Connell was seated next to RN veteran, John Dennett BEM, both thoroughly enjoying the experience.

We were determined to show our gratitude and appreciation to the veterans in what was a very poignant location and this was certainly achieved as a good and memorable time was enjoyed by all.

Aware of diminishing reserves in the LIBOR fund, the charity engaged in communication with HM Treasury in order to establish how this funding would be replenished or replaced for the forthcoming year. Although numbers of veterans travelling to Europe had naturally diminished significantly, those who remained capable of making the journey required increased assistance. Charity chairman, John Phipps, became increasingly concerned to ensure that adequate finance would be available in 2025.

Since 2015 the LIBOR funding program enabled us to distribute financial support to hundreds of WW2 veterans who otherwise may not have been able to afford to travel. The experiences they had were of course hugely meaningful for them but they also kept the history alive for those communities in Europe who welcomed them with open arms. There are schoolchildren who will be able to tell stories of how they met the legendary D-Day veterans as a child, an achievement which might not have been possible without Chancellor George Osborne's initiative and the ongoing support of HM Treasury over the past decade.

The D-Day Revisited Society
Report of the Trustees
for the Year Ended 31 December 2024

Objectives and activities

We are proud to have been able to provide this service. With the sole exception of external accountancy and audit fees, the charity has absorbed all administrative costs throughout the years from 2015. In this way every penny of LIBOR funding has always spent on the veterans.

Since 2016 many veterans encouraged and supported the charity's efforts to restore the wartime gunboat, MASB 27. They dubbed this vessel 'The Surviving Veteran' in the knowledge that it would be a lasting way to tell their story for many years into the future. Mindful of this responsibility, the charity responded to a request from the Duke of Richmond for the gunboat to be displayed at the 'Goodwood Revival' in September. The Duke's request was along the lines of: 'in tribute to the wartime generation we display historic aircraft and all varieties of vehicles and tanks but we've never had a boat here!'.

So, with financial and logistical assistance from the Goodwood Revival team, His Majesty's Motor Anti-Submarine Boat 27 was displayed for the three days of the Revival meeting which included a special parade for the 80th anniversary of the D-Day assault. 50,000 visitors each day had the opportunity to view and visit the static gunboat, additionally to meet George Chandler, a D-Day veteran of Coastal Forces.

This massive public display fulfilled all duties and aims of the charity, bringing alive the D-Day story, especially to well over a thousand visitors on board who were escorted by RN volunteer crew members: Lt. Commander Andy Green and Rear Admiral Rex Cox. Our special thanks go to the Duke of Richmond and his team for this historic opportunity, to Gillard's Transport and to police authorities of several counties for their helpful escort services.

With the gunboat subsequently moved to the Portsmouth Naval Base, the charity looks forward to 2025 when it is hoped 'The Surviving Veteran' will secure its long-term future which will include the ability to repay much of the restoration debt.

Having appointed Company Director Janet Mottrom as a Trustee on 27th October 2023, committee members made a point of checking in with each other at regular intervals - this was easy to do being located in nearby offices in the same building. The charity kept in regular contact with Committee member veteran John Dennett BEM who celebrated his 100th birthday in July!

Great effort was also made to collate and curate all the WW2 memorabilia the charity had collected over many years, including some very special donations from veterans themselves. The marquee building adjacent to The Armoury Building at Hawarden Airfield was repositioned and repurposed as a "D-Day Heritage Centre" in a grand opening on Remembrance weekend November 2024.

In attendance were veteran friends John Dennett and Bob Laverty. There were many visits from those who had made a special trip and passers-by on site, all of whom were keen to see this new WW2 display. With a Mark 26 Spitfire and a 1944 Willys Jeep on display, the Heritage Centre now receives regular visitors, many of whom are children keen to learn more about the Second World War. It is also appreciated by the Aviation Park owners who see it as a fitting tribute to the site's history as RAF Hawarden through to 1957.

The D-Day Revisited Society
Report of the Trustees
for the Year Ended 31 December 2024

Objectives and activities

Public benefit

We have referred to advice contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives, and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives which they have set.

Veteran members of our committee have told us of the positive feedback they have had from their comrades; often expressing how uplifted they feel after the visit to Normandy with D-Day Revisited. Many of these elderly ladies and gentlemen lead relatively small lives nowadays, with very few people aware of the extraordinary things they did in their youth, fighting for freedom in Europe. Travelling to France in the company of those who fought alongside them and paying tribute to the friends who didn't come home is a very cathartic and enriching experience for them. It is also hugely valuable for the younger generations in Normandy to see the old veterans making this effort and to have the opportunity to speak with them about what happened. It inspires in all of us a will to listen to their personal accounts and spread awareness of what happened, so future generations might avoid a similar conflict in future.

Grantmaking

The charity awards grants to veterans and their carers to help pay for their anniversary trips to the battlegrounds in which they fought. These grants are awarded once the veteran has been verified and they have provided evidence of their travel arrangements.

Financial review

Financial position

Resources incoming and expended of the charity for the period are mostly related to the commemorative trips and the awarding of grants to veterans.

The trustees consider that there are no major risks or uncertainties facing the charity.

Reserves policy

There were reserves of £126,733 at 31 December 2024 due to receipt of the LIBOR funds in previous years; however these reserves will be utilised in future years as additional funding is passed on to veterans planning to make their trips.

Structure, governance and management

Governing document

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

Recruitment and appointment of new trustees

The Trust Deed states that the first trustees shall hold office for fixed terms of between three and four years. There must be at least three trustees. Apart from the first trustees, every trustee must be appointed for a term of three years by a resolution of the trustees passed at a special meeting called under clause 15 of the Deed.

The Trustees are in the process of appointing a new Trustee. In selecting individuals for appointment as Trustees, the Deed states that Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Organisational structure

The trustees aim to meet at least once a quarter to manage the affairs of the charity.

The D-Day Revisited Society
Report of the Trustees
for the Year Ended 31 December 2024

Structure, governance and management

Induction and training of new trustees

New trustees are provided with copies of the Charity Commission's leaflet CC3, describing Responsibilities of Charity Trustees.

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

It is a benefit to the charity that it is closely supported by a trading company which provides premises and administration facilities free of charge. The same company is ISO certified and the charity draws on those procedures for risk assessment and management generally.

Reference and administrative details

Registered Charity number

1129753

Principal address

The Armoury Building
Hawarden Aviation Park
Flint Road
Chester
CH4 0GZ

Trustees

J H Phipps
V A Phipps
J H Mottrom

Independent Examiner

Ellis & Co
Chartered Accountants
114-120 Northgate Street
Chester
CH1 2HT

Bankers

NatWest Bank plc

Approved by order of the board of trustees on 29/10/2025 and signed on its behalf by:



.....
V A Phipps - Trustee

**Independent Examiner's Report to the Trustees of
The D-Day Revisited Society**

Independent examiner's report to the trustees of The D-Day Revisited Society

I report to the charity trustees on my examination of the accounts of The D-Day Revisited Society (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Ellis

Robert Ellis FCA

Ellis & Co
Chartered Accountants
114-120 Northgate Street
Chester
CH1 2HT

29/10/2025

Date:

The D-Day Revisited Society
Statement of Financial Activities
for the Year Ended 31 December 2024

		31/12/24	31/12/23
	Notes	Unrestricted fund £	Total funds £
Income and endowments from			
Donations and legacies		133,947	20,024
		<hr/>	<hr/>
Expenditure on			
Charitable activities			
Veterans' commemorative trips		84,728	47,379
Heritage Centre		3,013	-
Event costs		23,040	-
Other	3	6,355	2,968
		<hr/>	<hr/>
Total		117,136	50,347
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		16,811	(30,323)
Reconciliation of funds			
Total funds brought forward		109,922	140,245
		<hr/>	<hr/>
Total funds carried forward		126,733	109,922
		<hr/> <hr/>	<hr/> <hr/>
Continuing operations			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

The D-Day Revisited Society

**Statement of Financial Position
31 December 2024**

		31/12/24	31/12/23
		Unrestricted	Total
		fund	funds
	Notes	£	£
Fixed assets			
Tangible assets	7	778,019	734,389
Current assets			
Debtors	8	4,328	3,677
Cash at bank		6,121	89,371
		<u>10,449</u>	<u>93,048</u>
Creditors			
Amounts falling due within one year	9	(661,735)	(717,515)
Net current assets		<u>(651,286)</u>	<u>(624,467)</u>
Total assets less current liabilities		126,733	109,922
NET ASSETS		<u>126,733</u>	<u>109,922</u>
Funds	10		
Unrestricted funds		126,733	109,922
Total funds		<u>126,733</u>	<u>109,922</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
^{29/10/2025} and were signed on its behalf by:



.....
 V A Phipps - Trustee

The notes form part of these financial statements

The D-Day Revisited Society

Notes to the Financial Statements for the Year Ended 31 December 2024

1. The charity

The charity is an unincorporated charity controlled by a deed of trust, registered in England.

The principal address is:
The Armoury Building
Hawarden Aviation Park
Flint Road
Chester
CH4 0GZ

2. Accounting policies

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Tangible fixed assets

No depreciation has been provided on the charity's sole tangible fixed asset, the MASB 27 Gunboat.

Taxation

The charity is exempt from tax on its charitable activities.

The D-Day Revisited Society

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

2. Accounting policies - continued

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method.

Going concern

These accounts have been prepared on the going concern basis. There are no material uncertainties relating to the charity's ability to continue as a going concern. The charity has cash reserves. The major component of the charity's liabilities is the amount due to Cokebusters Limited of £659,035. As stated in Note 9, the directors of Cokebusters Limited are not looking for repayment of this debt until the MASB 27 boat is sold.

3. Other

	31/12/24	31/12/23
	£	£
General expenses	354	346
Support costs	6,001	2,622
	<u>6,355</u>	<u>2,968</u>

The financial statements include a charge for Independent Examination of £1,200, and a charge for accounts production of £1,500.

4. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

The D-Day Revisited Society

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

5. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Donations and legacies	20,024
	<hr/>
Expenditure on	
Charitable activities	
Veterans' commemorative trips	47,379
Other	2,968
	<hr/>
Total	50,347
	<hr/>
NET INCOME/(EXPENDITURE)	(30,323)
	<hr/>
Reconciliation of funds	
Total funds brought forward	140,245
	<hr/>
Total funds carried forward	109,922
	<hr/> <hr/>

6. Staff costs

There were no employees during the year.

7. Tangible fixed assets

	MASB 27 Gunboat £
Cost	
At 1 January 2024	734,389
Additions	43,630
	<hr/>
At 31 December 2024	778,019
	<hr/>
Net book value	
At 31 December 2024	778,019
	<hr/> <hr/>
At 31 December 2023	734,389
	<hr/> <hr/>

The D-Day Revisited Society

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

8. Debtors: amounts falling due within one year

	31/12/24	31/12/23
	£	£
Prepayments and accrued income	4,328	3,677
	<u> </u>	<u> </u>

9. Creditors: amounts falling due within one year

	31/12/24	31/12/23
	£	£
Other creditors	-	1,145
Due to Cokebusters Limited	659,035	713,919
Accruals and deferred income	2,700	2,451
	<u> </u>	<u> </u>
	<u>661,735</u>	<u>717,515</u>

10. Movement in funds

	At 1/1/24	Net movement in funds	At
	£	£	31/12/24
			£
Unrestricted funds			
General fund	109,922	16,811	126,733
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>109,922</u>	<u>16,811</u>	<u>126,733</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	133,947	(117,136)	16,811
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>133,947</u>	<u>(117,136)</u>	<u>16,811</u>

The D-Day Revisited Society

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

10. Movement in funds - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	140,245	(30,323)	109,922
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>140,245</u>	<u>(30,323)</u>	<u>109,922</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,024	(50,347)	(30,323)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>20,024</u>	<u>(50,347)</u>	<u>(30,323)</u>

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

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	140,245	(13,512)	126,733
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>140,245</u>	<u>(13,512)</u>	<u>126,733</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,971	(167,483)	(13,512)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>153,971</u>	<u>(167,483)</u>	<u>(13,512)</u>

The D-Day Revisited Society

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

11. Related party disclosures

Trustees J H Phipps, V A Phipps and J H Mottrom are directors of Cokebusters Limited. During the year Cokebusters Limited made donations totalling £125,999, and paid certain expenses on behalf of the Charity, primarily relating to MASB 27. At 31 December 2024 the amount due to Cokebusters Limited was £659,035 (2023: £713,919). The directors are not looking for repayment of this debt until the MASB 27 gunboat is sold. The Trustees consider that the funds received from the sale of MASB 27 and from other sources will be sufficient to repay the debt to Cokebusters Limited.

Cokebusters Limited provided office space to the charity. No charge has been included in the charity accounts in relation to this office space.

The trustees provided their time to the charity for no charge.

The D-Day Revisited Society

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	31/12/24 £	31/12/23 £
Income and endowments		
Donations and legacies		
Donations	133,947	20,024
Total incoming resources	133,947	20,024
Expenditure		
Charitable activities		
Insurance	8,004	7,019
Trip costs	15,174	-
Heritage Centre	3,013	-
Event costs	23,040	-
Grants to individuals	61,550	40,360
	110,781	47,379
Other		
General expenses	354	346
Support costs		
Management		
Website costs	548	-
Travel and subsistence	2,735	1,066
	3,283	1,066
Finance		
Bank charges	18	6
Governance costs		
Accountancy fees	2,700	1,225
Legal and professional fees	-	325
	2,700	1,550
Total resources expended	117,136	50,347
Net income/(expenditure)	16,811	(30,323)

This page does not form part of the statutory financial statements