

THE REMEMBRANCE TRUST

England & Wales · Charity number 1177492

Details

Status Registered

Legal form CIO

Registered 2018-03-09

Register [View on the Charity Commission register](#)

Contact

Address The Remembrance Trust
Rooms M22-24
Lord Warden House
Lord Warden Square
Dover
Kent

Phone 01304 448900

Email remembrancetrust@gmail.com

Website www.theremembrancetrust.com

Activities

Objects: THE OBJECTS OF THE CIO ARE:• TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION, PROTECTION AND IMPROVEMENT OF MILITARY GRAVES, CEMETERIES AND MEMORIALS OF BRITISH AND COMMONWEALTH MEMBERS OF THE ARMED FORCES WHO DIED BEFORE 1914 ANYWHERE IN THE WORLD;• TO SUPPORT THE MAINTENANCE AND UPKEEP OF MILITARY GRAVES, CEMETERIES AND MEMORIALS OF BRITISH AND COMMONWEALTH MEMBERS OF THE ARMED FORCES WHO DIED BEFORE 1914 ANYWHERE IN THE WORLD;• TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE HISTORY OF WARS PRIOR TO 1914, IN PARTICULAR (BUT WITHOUT LIMITATION), THROUGH ADVANCING EDUCATION IN THE LIVES OF THOSE COMMEMORATED AND IN THE HISTORY OF THE GRAVES, CEMETERIES AND MEMORIALS SUPPORTED.NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH [SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005] AND [SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008]

Activities: There is no one organisation that takes responsibility for graves and memorials before 1914. As a result many of the graves are in poor condition and are in need of repair. The Remembrance Trust has as an objective to find and, where possible, restore these monuments and graves of military personnel worldwide. We will also aid local communities and educate and train future generations.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Afghanistan
- Anguilla
- Antigua And Barbuda
- Argentina
- Aruba
- Australia
- Austria
- Baker Island
- Bangladesh
- Barbados
- Belgium
- Belize
- Bermuda
- Brazil
- British Indian Ocean Territory
- British Virgin Islands
- Burma
- Cambodia
- Canada
- Cayman Islands
- China
- Cook Islands
- Cuba
- Cyprus
- Dhekelia
- Dominica
- Dominican Republic
- Easter Island
- Egypt
- Falkland Islands
- Fiji
- France
- Germany
- Gibraltar

- Greece
- Grenada
- Guadeloupe
- Guernsey
- Guyana
- Haiti
- Honduras
- Hong Kong
- Iraq
- Ireland
- Isle Of Man
- Israel
- Jamaica
- Jersey
- Jordan
- Kenya
- Lebanon
- Martinique
- Mauritius
- Montserrat
- Netherlands
- New Zealand
- Nigeria
- Northern Ireland
- Occupied Palestinian Territories
- Pitcairn, Henderson, Ducie And Oeno Islands
- Russia
- Réunion
- Saba
- Saint Barthélemy
- Saint Helena
- Saint Vincent
- Saint-Martin
- Samoa
- Scotland

- Singapore
- Sint Eustatius
- Sint Maarten
- South Africa
- South Georgia And South Sandwich Islands
- Spain
- St Kitts And Nevis
- St Lucia
- Sudan
- Syria
- The Bahamas
- Tonga
- Trinidad And Tobago
- Turkey
- Turks And Caicos Islands
- Ukraine
- Zimbabwe
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£40,460	£33,028	-	-
2024-08-31	£36,194	£36,697	-	-
2023-08-31	£43,188	£31,898	-	-
2022-08-31	£81,143	£41,482	-	-
2021-08-31	£49,776	£26,755	-	-
2020-08-31	£46,554	£35,487	-	-

Trustees

Name	Role	Appointed
JOHN GORDON CLUFF	Chair	2018-03-09
Blondel Bernadette Roselia Cluff		2018-03-09
Dr Roger Bowdler		2022-09-06
John William May		2024-10-04
Matthew Philip Maer		2018-03-09
RICHARD EDWARD KELLAWAY OBE		2018-03-09

THE REMEMBRANCE TRUST

England & Wales - Charity number 1177492

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
THE REMEMBRANCE TRUST

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

THE REMEMBRANCE TRUST

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THE REMEMBRANCE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- to promote for the benefit of the public the conservation, protection and improvement of military graves, cemeteries and memorials of British and Commonwealth members of the Armed Forces who died before 1914 anywhere in the world;
- to support the maintenance and upkeep of military graves, cemeteries and memorials of British and Commonwealth members of the Armed Forces who died before 1914 anywhere in the world;
- to advance the education of the public in the history of wars prior to 1914, in particular (but without limitation), through advancing education in the lives of those commemorated and in the history of the graves, cemeteries and memorials supported.

Public benefit

The trustees confirm that they have complied with the duties in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

We have referred to the guidance in the Charity Commission 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 that they have set.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The trust has this year has restored several graves at Brookwood cemetery, including multiple recipients of the Victoria Cross. Work has also now commenced on the restoration of graves at the cemetery at Shirley Heights, Antigua, which will include a new set of gates for the cemetery, as well as information boards for visitors. Restoration work also began and was completed on the small obelisk marking the grave of Captain Latham, the hero of the Battle of Albuera, located at Blingel in the Pas-de-Calais. The charity was delighted to support the new Service of Thanksgiving for Caribbean Service Personnel throughout the history of the British Armed Forces, devised and organised by the West India Committee, which was held at the Church of All-Hallows-on-the-Wall in the City of London in June 2025.

The trustees also approved the creation of a book about the Trust's work, written by Dr. Bowdler of the trustees, which was published shortly after the end of the financial year.

The Charity has continued to seek out and explore new projects, as well as to examine recommendations by members of the public.

FINANCIAL REVIEW

Reserves policy

The present trustees have, prior to each successive trustee meeting, all conscientiously reviewed, reabsorbed and considered the published guidance provided by The Charity Commission dealing with trustees generally and duties in reporting on reserves, risk management, fundraising and trustees appointment and education as set out inter alia in CC3, CC3a, CC19 and CC26. In the light of their reabsorption and renewed consideration of that guidance in relation to activities budgeted for and projected, they have satisfied themselves that out of the present readily available cash resources representing income acquired by distributions or gifts, £100,000 should be set aside to deal with any short term potential deficiencies of funds needed to carry out the charitable projects and activities falling within the charitable objects and purposes of the Remembrance Trust or to satisfy new needs that require urgent attention

Total reserves at 31 August 2025 were £177,236 (2024 - £169,804). Readily available income reserves amounted to £176,958 (2024 - £169,478).

THE REMEMBRANCE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

FUTURE PLANS

In the new financial year, the Trustees are exploring the restoration of graves and monuments commemorating British soldiers at San Sebastián in northern Spain, as well as restoring graves of sailors who formed part of Britain's anti-slavery efforts in the 19th century, located in Zanzibar.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission (the regulator for charities in England and Wales) on 9 March 2018 and is controlled by its governing document adopted on 1 February 2018 and amended 6 March 2018.

Recruitment and appointment of new trustees

Trustees must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Any person retiring as a trustee is eligible for reappointment.

Every charity trustee must be a natural person. No individual may be appointed if they are under the age of 16 years or disqualified from acting as a trustee by virtue of sections 178-180 of the Charities Act 2011.

No one is entitled to act as a charity trustee whether on appointment or reappointment until they have expressly acknowledged their acceptance of the office.

Organisational structure

There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may only act to call a meeting of the charity trustees, or appoint a new charity trustee. There is no maximum number of trustees that may be appointed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177492

Principal address

Rooms Mezzanine Floor - M22-M24
Lord Warden House, Lord Warden Square
Western Docks
DOVER
Kent
CT17 9EQ

Trustees

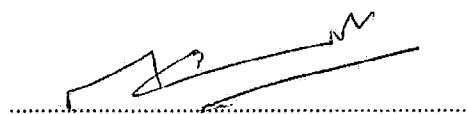
Mr J G Cluff OBE, DL
Mr R E Kellaway CBE
Mr H A P Picarda QC (resigned 8.9.25)
Brigadier M Maer DSO, MBE
Mrs B Cluff CBE
Dr R Bowdler
Mr J W May (appointed 4.10.24)

Independent Examiner

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

THE REMEMBRANCE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

Approved by order of the board of trustees on 16/04/2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'J G Cluff', written over a horizontal dotted line.

Mr J G Cluff OBE, DL - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE REMEMBRANCE TRUST**

Independent examiner's report to the trustees of The Remembrance Trust

I report to the charity trustees on my examination of the accounts of The Remembrance Trust (the Trust) for the year ended 31 August 2025.

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.

J D Sheather FCA

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL



Date: 29 April 2026

THE REMEMBRANCE TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		40,460	-	40,460	36,192
Investment income	2	-	-	-	2
Total		<u>40,460</u>	<u>-</u>	<u>40,460</u>	<u>36,194</u>
EXPENDITURE ON					
Raising funds		4,408	-	4,408	1,857
Charitable activities					
Restoration and conservation		28,620	-	28,620	34,840
Total		<u>33,028</u>	<u>-</u>	<u>33,028</u>	<u>36,697</u>
NET INCOME/(EXPENDITURE)		7,432	-	7,432	(503)
RECONCILIATION OF FUNDS					
Total funds brought forward		169,804	-	169,804	170,307
TOTAL FUNDS CARRIED FORWARD		<u>177,236</u>	<u>-</u>	<u>177,236</u>	<u>169,804</u>

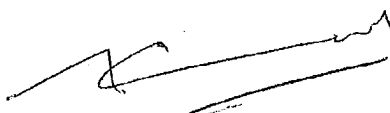
The notes form part of these financial statements

THE REMEMBRANCE TRUST

BALANCE SHEET 31 AUGUST 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	6	278	326
CURRENT ASSETS			
Debtors	7	2,145	1,147
Cash at bank and in hand		179,859	169,639
		<u>182,004</u>	<u>170,786</u>
CREDITORS			
Amounts falling due within one year	8	(5,046)	(1,308)
NET CURRENT ASSETS		<u>176,958</u>	<u>169,478</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>177,236</u>	<u>169,804</u>
NET ASSETS		<u>177,236</u>	<u>169,804</u>
FUNDS	11		
Unrestricted funds		177,236	169,804
TOTAL FUNDS		<u>177,236</u>	<u>169,804</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16/04/2026 and were signed on its behalf by:


.....
Mr J G Cluff OBE, DL - Trustee

The notes form part of these financial statements

THE REMEMBRANCE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. 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.

There are no material uncertainties that may cast doubt upon the charity's ability to continue as a going concern.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

THE REMEMBRANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

2. INVESTMENT INCOME

	2025 £	2024 £
Deposit account interest	-	2
	<u>-</u>	<u>2</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

Expenses amounting to £52 (2024 - £Nil) were reimbursed to trustees during the period.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
	1	-
	<u>1</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	36,192	-	36,192
Investment income	2	-	2
Total	<u>36,194</u>	<u>-</u>	<u>36,194</u>
EXPENDITURE ON			
Raising funds	1,857	-	1,857
Charitable activities			
Restoration and conservation	34,840	-	34,840
Total	<u>36,697</u>	<u>-</u>	<u>36,697</u>
NET INCOME/(EXPENDITURE)	(503)	-	(503)
Transfers between funds	25,000	(25,000)	-
Net movement in funds	<u>24,497</u>	<u>(25,000)</u>	<u>(503)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	145,307	25,000	170,307
TOTAL FUNDS CARRIED FORWARD	<u>169,804</u>	<u>-</u>	<u>169,804</u>

THE REMEMBRANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2024 and 31 August 2025	733	1,589	2,322
DEPRECIATION			
At 1 September 2024	407	1,589	1,996
Charge for year	48	-	48
At 31 August 2025	455	1,589	2,044
NET BOOK VALUE			
At 31 August 2025	278	-	278
At 31 August 2024	326	-	326

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments	2,145	1,147

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Sundry creditors and accruals	5,046	1,308

9. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	6,025	-
Between one and five years	6,525	-
	12,550	-

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
Fixed assets	278	-	278	326
Current assets	182,004	-	182,004	170,786
Current liabilities	(5,046)	-	(5,046)	(1,308)
	177,236	-	177,236	169,804

THE REMEMBRANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

11. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	169,804	7,432	177,236
TOTAL FUNDS	<u>169,804</u>	<u>7,432</u>	<u>177,236</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,460	(33,028)	7,432
TOTAL FUNDS	<u>40,460</u>	<u>(33,028)</u>	<u>7,432</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	145,307	(503)	25,000	169,804
Restricted funds				
Ireland fund	25,000	-	(25,000)	-
TOTAL FUNDS	<u>170,307</u>	<u>(503)</u>	<u>-</u>	<u>169,804</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,194	(36,697)	(503)
TOTAL FUNDS	<u>36,194</u>	<u>(36,697)</u>	<u>(503)</u>

THE REMEMBRANCE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

THE REMEMBRANCE TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	40,460	36,192
Investment income		
Deposit account interest	-	2
Total incoming resources	40,460	36,194
EXPENDITURE		
Raising donations and legacies		
Entertaining	4,408	1,857
Charitable activities		
Wages	579	-
Rent	8,978	8,310
Rates and water	603	488
Insurance	992	885
Telephone	363	876
Printing, postage and stationery	5	3
Publicity	1,369	2,219
Site costs (location and refurbishment)	11,783	2,270
Subscriptions	190	190
Travel and subsistence	559	459
Professional fees	127	-
Bank charges	39	119
Donations	-	15,000
	25,587	30,819
Support costs		
Governance costs		
Sundries	1,641	2,475
Independent examiner's fees	1,344	1,488
Fixtures and fittings depreciation	48	58
	3,033	4,021
Total resources expended	33,028	36,697
Net income/(expenditure)	7,432	(503)

This page does not form part of the statutory financial statements

THE REMEMBRANCE TRUST

England & Wales - Charity number 1177492

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
THE REMEMBRANCE TRUST**

McCabe Ford Williams
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THE REMEMBRANCE TRUST

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THE REMEMBRANCE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- to promote for the benefit of the public the conservation, protection and improvement of military graves, cemeteries and memorials of British and Commonwealth members of the Armed Forces who died before 1914 anywhere in the world;
- to support the maintenance and upkeep of military graves, cemeteries and memorials of British and Commonwealth members of the Armed Forces who died before 1914 anywhere in the world;
- to advance the education of the public in the history of wars prior to 1914, in particular (but without limitation), through advancing education in the lives of those commemorated and in the history of the graves, cemeteries and memorials supported.

Public benefit

The trustees confirm that they have complied with the duties in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

We have referred to the guidance in the Charity Commission 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 that they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trust's work in restoring the Brigade of Guard's memorial at Brompton Cemetery in London was completed this year. The Charity also funded the preservation of historic plaques at the Guards' Chapel in Central London. These plaques were originally damaged during bombing in the Second World War. The Trust's grant has allowed for the plaques to be cleaned and for them to be housed in new cabinets, which are now on display. The Charity has continued to seek out and explore new projects, as well as to examine recommendations by members of the public.

FINANCIAL REVIEW

Reserves policy

The present trustees have, prior to each successive trustee meeting, all conscientiously reviewed, reabsorbed and considered the published guidance provided by The Charity Commission dealing with trustees generally and duties in reporting on reserves, risk management, fundraising and trustees appointment and education as set out inter alia in CC3, CC3a, CC19 and CC26. In the light of their reabsorption and renewed consideration of that guidance in relation to activities budgeted for and projected, they have satisfied themselves that out of the present readily available cash resources representing income acquired by distributions or gifts, £100,000 should be set aside to deal with any short term potential deficiencies of funds needed to carry out the charitable projects and activities falling within the charitable objects and purposes of the Remembrance Trust or to satisfy new needs that require urgent attention

Total reserves at 31 August 2024 were £169,804 (2023 - £170,307). Readily available income reserves amounted to £169,478 (2023 - £144,923) and restricted reserves amounted to £NIL (2023 - £25,000).

FUTURE PLANS

The Trust has committed to providing funding for the restoration of a memorial to Captain Latham of the West Kent Regiment (known as the Buffs), famed for his actions in the Battle of Albuhera during the Peninsular War. This is located at Blingel in the Pas-de-Calais, France. The Trust has also been exploring the possibility of funding the restoration of graveyards and individual graves of British service personnel who died serving in Antigua, including the graveyard at Shirley Heights, where many members of the British Army and their families were buried; these died whilst serving in Antigua in the 18th and 19th centuries. The Trust will also be funding the restoration of the graves of several more holders of the Victoria Cross.

THE REMEMBRANCE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission (the regulator for charities in England and Wales) on 9 March 2018 and is controlled by its governing document adopted on 1 February 2018 and amended 6 March 2018.

Recruitment and appointment of new trustees

Trustees must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Any person retiring as a trustee is eligible for reappointment.

Every charity trustee must be a natural person. No individual may be appointed if they are under the age of 16 years or disqualified from acting as a trustee by virtue of sections 178-180 of the Charities Act 2011.

No one is entitled to act as a charity trustee whether on appointment or reappointment until they have expressly acknowledged their acceptance of the office.

Organisational structure

There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may only act to call a meeting of the charity trustees, or appoint a new charity trustee. There is no maximum number of trustees that may be appointed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177492

Principal address

Rooms Mezzanine Floor - M22-M24
Lord Warden House, Lord Warden Square
Western Docks
DOVER
Kent
CT17 9EQ

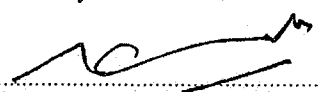
Trustees

Mr J G Cluff OBE, DL
Mr R E Kellaway CBE
Mr H A P Picarda QC
Brigadier M Maer DSO, MBE
Mrs B Cluff CBE
Dr R Bowdler
Mr J W May (appointed 4.10.24)

Independent Examiner

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Approved by order of the board of trustees on 27/8/25 and signed on its behalf by:


.....
Mr J G Cluff OBE, DL - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE REMEMBRANCE TRUST**

Independent examiner's report to the trustees of The Remembrance Trust

I report to the charity trustees on my examination of the accounts of The Remembrance Trust (the Trust) for the year ended 31 August 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.

J D Sheather FCA

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL



Date: 28 MAY 2025

THE REMEMBRANCE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		36,192	-	36,192	43,184
Investment income	2	2	-	2	4
Total		<u>36,194</u>	<u>-</u>	<u>36,194</u>	<u>43,188</u>
EXPENDITURE ON					
Raising funds		1,857	-	1,857	2,357
Charitable activities					
Restoration and conservation		34,840	-	34,840	35,793
Total		<u>36,697</u>	<u>-</u>	<u>36,697</u>	<u>38,150</u>
NET INCOME/(EXPENDITURE)		(503)	-	(503)	5,038
Transfers between funds	10	25,000	(25,000)	-	-
Net movement in funds		<u>24,497</u>	<u>(25,000)</u>	<u>(503)</u>	<u>5,038</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		145,307	25,000	170,307	165,269
TOTAL FUNDS CARRIED FORWARD		<u><u>169,804</u></u>	<u><u>-</u></u>	<u><u>169,804</u></u>	<u><u>170,307</u></u>

The notes form part of these financial statements

THE REMEMBRANCE TRUST

BALANCE SHEET 31 AUGUST 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	6	326	384
CURRENT ASSETS			
Debtors	7	1,147	1,606
Cash at bank and in hand		169,639	169,511
		<u>170,786</u>	<u>171,117</u>
CREDITORS			
Amounts falling due within one year	8	(1,308)	(1,194)
NET CURRENT ASSETS		<u>169,478</u>	<u>169,923</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>169,804</u>	<u>170,307</u>
NET ASSETS		<u>169,804</u>	<u>170,307</u>
FUNDS	10		
Unrestricted funds		169,804	145,307
Restricted funds		-	25,000
TOTAL FUNDS		<u>169,804</u>	<u>170,307</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/8/24 and were signed on its behalf by:


Mr J G Cluff OBE, DL - Trustee

The notes form part of these financial statements

THE REMEMBRANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. 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.

There are no material uncertainties that may cast doubt upon the charity's ability to continue as a going concern.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

THE REMEMBRANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	2	4

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Expenses amounting to £NIL (2023 - £1,075) were reimbursed to trustees during the period.

4. STAFF COSTS

No staff costs were incurred during the year.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,184	25,000	43,184
Investment income	4	-	4
Total	18,188	25,000	43,188
EXPENDITURE ON			
Raising funds	2,357	-	2,357
Charitable activities			
Restoration and conservation	35,793	-	35,793
Total	38,150	-	38,150
NET INCOME/(EXPENDITURE)	(19,962)	25,000	5,038
RECONCILIATION OF FUNDS			
Total funds brought forward	165,269	-	165,269
TOTAL FUNDS CARRIED FORWARD	145,307	25,000	170,307

THE REMEMBRANCE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2023 and 31 August 2024	733	1,589	2,322
DEPRECIATION			
At 1 September 2023	349	1,589	1,938
Charge for year	58	-	58
At 31 August 2024	407	1,589	1,996
NET BOOK VALUE			
At 31 August 2024	326	-	326
At 31 August 2023	384	-	384

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments	1,147	1,606

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued expenses	1,308	1,194

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
Fixed assets	326	-	326	384
Current assets	170,786	-	170,786	171,117
Current liabilities	(1,308)	-	(1,308)	(1,194)
	169,804	-	169,804	170,307

10. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	145,307	(503)	25,000	169,804
Restricted funds				
Ireland fund	25,000	-	(25,000)	-
TOTAL FUNDS	170,307	(503)	-	169,804

THE REMEMBRANCE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,194	(36,697)	(503)
TOTAL FUNDS	<u>36,194</u>	<u>(36,697)</u>	<u>(503)</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	165,269	(19,962)	145,307
Restricted funds			
Ireland fund	-	25,000	25,000
TOTAL FUNDS	<u>165,269</u>	<u>5,038</u>	<u>170,307</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,188	(38,150)	(19,962)
Restricted funds			
Ireland fund	25,000	-	25,000
TOTAL FUNDS	<u>43,188</u>	<u>(38,150)</u>	<u>5,038</u>

The Ireland fund represented a donation received to fund work carried out by the charity in Ireland. Due to difficulties obtaining the relevant permissions to carry out this work, the donor has agreed that the funds can be used for other purposes and the funds have been transferred to general funds.

THE REMEMBRANCE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

THE REMEMBRANCE TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	36,192	43,184
Investment income		
Deposit account interest	2	4
Total incoming resources	36,194	43,188
EXPENDITURE		
Raising donations and legacies		
Entertaining	1,857	2,357
Charitable activities		
Wages	-	1,459
Rent	8,310	6,156
Rates and water	488	296
Insurance	885	942
Telephone	876	1,126
Printing, postage and stationery	3	21
Publicity	2,219	722
Site costs (location and refurbishment)	2,270	16,244
Subscriptions	190	180
Travel and subsistence	459	3,407
Professional fees	-	392
Bank charges	119	172
Bad debts	-	531
Donations	15,000	250
	30,819	31,898
Support costs		
Governance costs		
Sundries	2,475	2,664
Independent examiner's fees	1,488	1,158
Fixtures and fittings depreciation	58	67
Computer equipment depreciation	-	6
	4,021	3,895
Total resources expended	36,697	38,150
Net (expenditure)/income	(503)	5,038

This page does not form part of the statutory financial statements

THE REMEMBRANCE TRUST

England & Wales - Charity number 1177492

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
THE REMEMBRANCE TRUST**

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

THE REMEMBRANCE TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

THE REMEMBRANCE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- to promote for the benefit of the public the conservation, protection and improvement of military graves, cemeteries and memorials of British and Commonwealth members of the Armed Forces who died before 1914 anywhere in the world;
- to support the maintenance and upkeep of military graves, cemeteries and memorials of British and Commonwealth members of the Armed Forces who died before 1914 anywhere in the world;
- to advance the education of the public in the history of wars prior to 1914, in particular (but without limitation), through advancing education in the lives of those commemorated and in the history of the graves, cemeteries and memorials supported.

Public benefit

The trustees confirm that they have complied with the duties in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

We have referred to the guidance in the Charity Commission 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 that they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trust's major activity for the year was the ongoing restoration of the Brigade of Guards' memorial at Brompton cemetery, which was in part hampered by poor weather and train strikes, but completed towards the end of the reporting period. The Trust also successfully restored several military graves, including those belonging to recipients of the Victoria Cross, at St. James' Cemetery, Dover, which were the focus of a Royal Visit by our patron, HRH The Princess Royal, in June, and a series of brass plaques at St. George's Church, Bermuda, commemorating members of the Brigade of Guards who died whilst serving on the island.

FINANCIAL REVIEW

Reserves policy

The present trustees have, prior to each successive trustee meeting, all conscientiously reviewed, reabsorbed and considered the published guidance provided by The Charity Commission dealing with trustees generally and duties in reporting on reserves, risk management, fundraising and trustees appointment and education as set out inter alia in CC3, CC3a, CC19 and CC26. In the light of their reabsorption and renewed consideration of that guidance in relation to activities budgeted for and projected, they have satisfied themselves that out of the present readily available cash resources representing income acquired by distributions or gifts, £100,000 should be set aside in a separate account to deal with any short term potential deficiencies of funds needed to carry out the charitable projects and activities falling within the charitable objects and purposes of the Remembrance Trust or to satisfy new needs that require urgent attention

Total reserves at 31 August 2023 were £170,307 (2022 - £165,269). Readily available income reserves amounted to £144,923 (2022 - £164,812) and restricted reserves amounted to £25,000 (2022 - £NIL).

THE REMEMBRANCE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

FUTURE PLANS

During the course of the year, the Trust began exploring plans for the restoration of a large number of graves of British service personnel located in the Irish Republic, at various locations around the country, but primarily at Grangegorman cemetery in Dublin. These graves date from before Irish independence and are in varying levels of disrepair. However, after the reporting period, it was discovered that the necessary permissions could not be secured. In addition, the Trust began to explore the restoration of a unique terracotta memorial to a Canadian member of the Armed Forces buried in Aldershot, dating from the early 1900s. Various memorials around the country suggested by members of the public have also been brought to the Trust's attention and are being considered.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered as a Charitable Incorporated Organisation with the Charity Commission (the regulator for charities in England and Wales) on 9 March 2018 and is controlled by its governing document adopted on 1 February 2018 and amended 6 March 2018.

Recruitment and appointment of new trustees

Trustees must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Any person retiring as a trustee is eligible for reappointment.

Every charity trustee must be a natural person. No individual may be appointed if they are under the age of 16 years or disqualified from acting as a trustee by virtue of sections 178-180 of the Charities Act 2011.

No one is entitled to act as a charity trustee whether on appointment or reappointment until they have expressly acknowledged their acceptance of the office.

Organisational structure

There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may only act to call a meeting of the charity trustees, or appoint a new charity trustee. There is no maximum number of trustees that may be appointed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177492

Principal address

Rooms Mezzanine Floor - M22-M24
Lord Warden House, Lord Warden Square
Western Docks
DOVER
Kent
CT17 9EQ

Trustees

Mr J G Cluff OBE, DL
Mr R E Kellaway CBE
Mr H A P Picarda QC
Brigadier M Maer DSO, MBE
Mrs B Cluff CBE
Dr R Bowdler (appointed 6.9.22)

Independent Examiner

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

THE REMEMBRANCE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

Approved by order of the board of trustees on **30** April 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'J G Cluff', with a long horizontal stroke extending to the right.

Mr J G Cluff OBE, DL - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE REMEMBRANCE TRUST**

Independent examiner's report to the trustees of The Remembrance Trust

I report to the charity trustees on my examination of the accounts of The Remembrance Trust (the Trust) for the year ended 31 August 2023.

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.

J D Sheather FCA

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL



Date: 13 May 2024

THE REMEMBRANCE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		18,184	25,000	43,184	81,135
Investment income	2	4	-	4	8
Total		<u>18,188</u>	<u>25,000</u>	<u>43,188</u>	<u>81,143</u>
EXPENDITURE ON					
Raising funds		2,357	-	2,357	6,591
Charitable activities					
Restoration and conservation		35,793	-	35,793	34,891
Total		<u>38,150</u>	<u>-</u>	<u>38,150</u>	<u>41,482</u>
NET INCOME/(EXPENDITURE)		(19,962)	25,000	5,038	39,661
RECONCILIATION OF FUNDS					
Total funds brought forward		165,269	-	165,269	125,608
TOTAL FUNDS CARRIED FORWARD		<u>145,307</u>	<u>25,000</u>	<u>170,307</u>	<u>165,269</u>

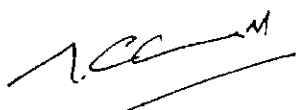
The notes form part of these financial statements

THE REMEMBRANCE TRUST

BALANCE SHEET 31 AUGUST 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	6	384	457
CURRENT ASSETS			
Debtors	7	1,606	1,226
Cash at bank and in hand		169,511	164,786
		<u>171,117</u>	<u>166,012</u>
CREDITORS			
Amounts falling due within one year	8	(1,194)	(1,200)
NET CURRENT ASSETS		<u>169,923</u>	<u>164,812</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>170,307</u>	<u>165,269</u>
NET ASSETS		<u>170,307</u>	<u>165,269</u>
FUNDS	10		
Unrestricted funds		145,307	165,269
Restricted funds		25,000	-
TOTAL FUNDS		<u>170,307</u>	<u>165,269</u>

The financial statements were approved by the Board of Trustees and authorised for issue on **30** April 2024 and were signed on its behalf by:



Mr J G Cluff OBE, DL - Trustee

THE REMEMBRANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. 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.

There are no material uncertainties that may cast doubt upon the charity's ability to continue as a going concern.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE REMEMBRANCE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

2. INVESTMENT INCOME

	2023 £	2022 £
Deposit account interest	<u>4</u>	<u>8</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

Expenses amounting to £1,075 (2022 - £248) were reimbursed to trustees during the period.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Administrative	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	81,135	-	81,135
Investment income	<u>8</u>	<u>-</u>	<u>8</u>
Total	<u>81,143</u>	<u>-</u>	<u>81,143</u>
EXPENDITURE ON			
Raising funds	6,591	-	6,591
Charitable activities			
Restoration and conservation	<u>34,891</u>	<u>-</u>	<u>34,891</u>
Total	<u>41,482</u>	<u>-</u>	<u>41,482</u>
NET INCOME	39,661	-	39,661
RECONCILIATION OF FUNDS			
Total funds brought forward	125,608	-	125,608
TOTAL FUNDS CARRIED FORWARD	<u>165,269</u>	<u>-</u>	<u>165,269</u>

THE REMEMBRANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2022 and 31 August 2023	733	1,589	2,322
DEPRECIATION			
At 1 September 2022	282	1,583	1,865
Charge for year	67	6	73
At 31 August 2023	349	1,589	1,938
NET BOOK VALUE			
At 31 August 2023	384	-	384
At 31 August 2022	451	6	457

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	-	531
Prepayments	1,606	695
	<u>1,606</u>	<u>1,226</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	1,194	1,200
	<u>1,194</u>	<u>1,200</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	384	-	384	457
Current assets	146,117	25,000	171,117	166,012
Current liabilities	(1,194)	-	(1,194)	(1,200)
	<u>145,307</u>	<u>25,000</u>	<u>170,307</u>	<u>165,269</u>

THE REMEMBRANCE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

10. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	165,269	(19,962)	145,307
Restricted funds			
Ireland fund	-	25,000	25,000
TOTAL FUNDS	<u>165,269</u>	<u>5,038</u>	<u>170,307</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,188	(38,150)	(19,962)
Restricted funds			
Ireland fund	25,000	-	25,000
TOTAL FUNDS	<u>43,188</u>	<u>(38,150)</u>	<u>5,038</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	125,608	39,661	165,269
TOTAL FUNDS	<u>125,608</u>	<u>39,661</u>	<u>165,269</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,143	(41,482)	39,661
TOTAL FUNDS	<u>81,143</u>	<u>(41,482)</u>	<u>39,661</u>

The Ireland fund represents a donation received to fund work carried out by the charity in Ireland.

THE REMEMBRANCE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

THE REMEMBRANCE TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	43,184	81,135
Investment income		
Deposit account interest	4	8
Total incoming resources	43,188	81,143
EXPENDITURE		
Raising donations and legacies		
Entertaining	2,357	6,591
Charitable activities		
Wages	1,459	11,555
Pensions	-	63
Rent	6,156	6,263
Rates and water	296	389
Insurance	942	252
Telephone	1,126	1,009
Printing, postage and stationery	21	399
Publicity	722	1,235
Sundries	-	3
Site costs (location and refurbishment)	16,244	4,730
Cleaning	-	1,021
Subscriptions	180	242
Travel and subsistence	3,407	2,113
Training	-	500
Professional fees	392	216
Bank charges	172	246
Bad debts	531	-
Donations	250	3,000
	31,898	33,236
Support costs		
Governance costs		
Sundries	2,664	-
Independent examiner's fees	1,158	1,104
Fixtures and fittings depreciation	67	79
Computer equipment depreciation	6	472
	3,895	1,655
Total resources expended	38,150	41,482
Net income	5,038	39,661

This page does not form part of the statutory financial statements

THE REMEMBRANCE TRUST

England & Wales - Charity number 1177492

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
THE REMEMBRANCE TRUST**

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

THE REMEMBRANCE TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

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THE REMEMBRANCE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- to promote for the benefit of the public the conservation, protection and improvement of military graves, cemeteries and memorials of British and Commonwealth members of the Armed Forces who died before 1914 anywhere in the world;
- to support the maintenance and upkeep of military graves, cemeteries and memorials of British and Commonwealth members of the Armed Forces who died before 1914 anywhere in the world;
- to advance the education of the public in the history of wars prior to 1914, in particular (but without limitation), through advancing education in the lives of those commemorated and in the history of the graves, cemeteries and memorials supported.

Public benefit

The trustees confirm that they have complied with the duties in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

We have referred to the guidance in the Charity Commission 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 that they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the Remembrance Trust has continued to fund the restoration of graves, primarily in the south east of England. This includes locations in Hastings, Caterham, Brighton and Hove, and numerous other small burial grounds, all of which can be viewed on the charity's website, along with a short biography of the individual. The single largest effort has been the restoration of the Brigade of Guards monument at Brompton Cemetery in London, which will be completed in the next year. The Trust was honoured by a visit from its patron, Her Royal Highness Princess Anne, to inspect the work at Brompton.

FINANCIAL REVIEW

Reserves policy

The present trustees have prior to each successive trustee meeting all conscientiously reviewed, reabsorbed and considered the published guidance provided by The Charity Commission dealing with trustees generally and duties in reporting on reserves, risk management, fundraising and trustees appointment and education as set out inter alia in CC3, CC3a, CC19 and CC26. In the light of their reabsorption and renewed consideration of that guidance in relation to activities budgeted for and projected, they have satisfied themselves that out of the present readily available cash resources representing income acquired by distributions or gifts, £100,000 should be set aside in a separate account to deal with any short term potential deficiencies of funds needed to carry out the charitable projects and activities falling within the charitable objects and purposes of the Remembrance Trust or to satisfy new needs that require urgent attention

Total reserves at 31 August 2022 were £165,269 (2021 - £125,608). Readily available income reserves amounted to £164,812 (2021 - £124,600).

FUTURE PLANS

During the next year the Charity will finish the restoration of the memorial at Brompton Cemetery and has begun planning for a major project in the Republic of Ireland, looking to restore graves throughout the country belonging to personnel who served in the British Army, be they from Great Britain or Ireland.

THE REMEMBRANCE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered as a Charitable Incorporated Organisation with the Charity Commission (the regulator for charities in England and Wales) on 9 March 2018 and is controlled by its governing document adopted on 1 February 2018 and amended 6 March 2018.

Recruitment and appointment of new trustees

Trustees must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Any person retiring as a trustee is eligible for reappointment.

Every charity trustee must be a natural person. No individual may be appointed if they are under the age of 16 years or disqualified from acting as a trustee by virtue of sections 178-180 of the Charities Act 2011.

No one is entitled to act as a charity trustee whether on appointment or reappointment until they have expressly acknowledged their acceptance of the office.

Organisational structure

There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may only act to call a meeting of the charity trustees, or appoint a new charity trustee. There is no maximum number of trustees that may be appointed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177492

Principal address

1-3 Waterloo Crescent

DOVER

Kent

CT16 1LA

Trustees

Mr J G Cluff OBE, DL

Mr R E Kellaway CBE

Mr H A P Picarda QC

Brigadier M Maer DSO, MBE

Mrs B Cluff CBE

Dr R Bowdler (appointed 6.9.22)

Independent Examiner

McCabe Ford Williams

Chartered Accountants

Charlton House

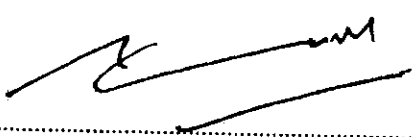
Dour Street

DOVER

Kent

CT16 1BL

Approved by order of the board of trustees on 1/6/2023 and signed on its behalf by:


Mr J G Cluff OBE, DL - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE REMEMBRANCE TRUST**

Independent examiner's report to the trustees of The Remembrance Trust

I report to the charity trustees on my examination of the accounts of The Remembrance Trust (the Trust) for the year ended 31 August 2022.

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.

J D Sheather FCA

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL



19 June 2023

THE REMEMBRANCE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		81,135	49,075
Investment income	2	8	9
Other income		-	692
Total		<u>81,143</u>	<u>49,776</u>
 EXPENDITURE ON			
Raising funds		6,591	-
Charitable activities			
Restoration and conservation		<u>34,891</u>	<u>26,755</u>
Total		<u>41,482</u>	<u>26,755</u>
 NET INCOME		39,661	23,021
 RECONCILIATION OF FUNDS			
Total funds brought forward		125,608	102,587
 TOTAL FUNDS CARRIED FORWARD		<u><u>165,269</u></u>	<u><u>125,608</u></u>

The notes form part of these financial statements

THE REMEMBRANCE TRUST

BALANCE SHEET 31 AUGUST 2022

	Notes	2022 Total funds £	2021 Total funds £
FIXED ASSETS			
Tangible assets	6	457	1,008
CURRENT ASSETS			
Debtors	7	1,226	1,547
Cash at bank and in hand		164,786	124,549
		<u>166,012</u>	<u>126,096</u>
CREDITORS			
Amounts falling due within one year	8	(1,200)	(1,496)
NET CURRENT ASSETS		<u>164,812</u>	<u>124,600</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		165,269	125,608
NET ASSETS		<u>165,269</u>	<u>125,608</u>
FUNDS	9		
Unrestricted funds		165,269	125,608
TOTAL FUNDS		<u>165,269</u>	<u>125,608</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1/6/2023 and were signed on its behalf by:



Mr J G Cluff OBE, DL - Trustee

THE REMEMBRANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. 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.

There are no material uncertainties that may cast doubt upon the charity's ability to continue as a going concern.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE REMEMBRANCE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>8</u>	<u>9</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

Expenses amounting to £248 (2021 - £1,553) were reimbursed to trustees during the period.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
	1	1
Administrative	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	49,075
Investment income	9
Other income	692
Total	<u>49,776</u>
 EXPENDITURE ON	
Charitable activities	
Restoration and conservation	<u>26,755</u>
 NET INCOME	 23,021

RECONCILIATION OF FUNDS

Total funds brought forward	102,587
-----------------------------	---------

TOTAL FUNDS CARRIED FORWARD

125,608

THE REMEMBRANCE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2021 and 31 August 2022	733	1,589	2,322
DEPRECIATION			
At 1 September 2021	203	1,111	1,314
Charge for year	79	472	551
At 31 August 2022	282	1,583	1,865
NET BOOK VALUE			
At 31 August 2022	451	6	457
At 31 August 2021	530	478	1,008

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	531	531
Prepayments	695	1,016
	1,226	1,547

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	-	116
Accrued expenses	1,200	1,380
	1,200	1,496

9. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	125,608	39,661	165,269
TOTAL FUNDS	125,608	39,661	165,269

THE REMEMBRANCE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,143	(41,482)	39,661
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>81,143</u>	<u>(41,482)</u>	<u>39,661</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	102,587	23,021	125,608
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>102,587</u>	<u>23,021</u>	<u>125,608</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,776	(26,755)	23,021
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>49,776</u>	<u>(26,755)</u>	<u>23,021</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

THE REMEMBRANCE TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	81,135	49,075
Investment income		
Deposit account interest	8	9
Other income		
Recharges	-	692
Total incoming resources	<u>81,143</u>	<u>49,776</u>
EXPENDITURE		
Raising donations and legacies		
Entertaining	6,591	-
Charitable activities		
Wages	11,555	7,959
Pensions	63	64
Rent	6,263	6,594
Rates and water	389	766
Insurance	252	253
Telephone	1,009	783
Printing, postage and stationery	399	1,173
Publicity	1,235	560
Sundries	3	504
Site costs (location and refurbishment)	4,730	-
Cleaning	1,021	676
Subscriptions	242	243
Travel and subsistence	2,113	3,026
Training	500	-
Professional fees	216	554
Bank charges	246	242
Donations	3,000	1,421
	<u>33,236</u>	<u>24,818</u>
Support costs		
Governance costs		
Independent examiner's fees	1,104	1,320
Fixtures and fittings depreciation	79	93
Computer equipment depreciation	472	524
	<u>1,655</u>	<u>1,937</u>
Total resources expended	<u>41,482</u>	<u>26,755</u>
Net income	<u><u>39,661</u></u>	<u><u>23,021</u></u>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
THE REMEMBRANCE TRUST**

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

THE REMEMBRANCE TRUST

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THE REMEMBRANCE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- to promote for the benefit of the public the conservation, protection and improvement of military graves, cemeteries and memorials of British and Commonwealth members of the Armed Forces who died before 1914 anywhere in the world;
- to support the maintenance and upkeep of military graves, cemeteries and memorials of British and Commonwealth members of the Armed Forces who died before 1914 anywhere in the world;
- to advance the education of the public in the history of wars prior to 1914, in particular (but without limitation), through advancing education in the lives of those commemorated and in the history of the graves, cemeteries and memorials supported.

Public benefit

The trustees confirm that they have complied with the duties in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

We have referred to the guidance in the Charity Commission 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 that they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Despite many difficulties and delays caused by the ongoing global pandemic, the Trust's successes included creating a panel in St. Saviour's Church, Jersey and committing to the restoration of a Napoleonic Era War grave in Manningtree Essex that had been vandalised. It also made history by securing the recognition of the Duke of Wellington's Bicorne hat as a war memorial. It also made significant progress in gaining a Royal Patron, with discussions concluded with HRH the Princess Royal to take the role. Securing funding also made great strides, through donations following a features article in the Daily Mail, as well planning for a fundraising dinner held at the Royal Yacht Squadron. Although the Trust had hoped to work in Crimea with monuments relating to the Crimean War, and a site visit was planned for this, the deteriorating political situation prevented this from occurring.

FINANCIAL REVIEW

Reserves policy

The trustees understand the need to retain sufficient reserves to be able to continue with the charity's objectives and meet liabilities as they occur and are currently building reserves to finance many potential projects with a view to maintaining a cushion of £100,000. Total reserves at 31 August 2021 were £125,608 (2020 - £102,587) which comprised general funds of £125,608 (2020 - £102,587) and restricted funds of £NIL (2020 - £NIL). Readily available income reserves amounted to £124,600 (2020 - £100,961).

FUTURE PLANS

In addition to restoring numerous graves around the South East of England, particularly in Kent and the surrounding counties, the Trust is also looking to restore the Brigade of Guards Memorial in Brompton Cemetery, London, as well as the western window of Rochester Cathedral which serves as a memorial to the Royal Engineers. The Trust also hopes to sponsor two apprentice Stonemasons through their training. Finally, the Trust will also continue its fundraising efforts, in order to ensure it has sufficient funds to carry out its charitable objectives, whilst at the same time retaining enough to comply with its stated reserves policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered as a Charitable Incorporated Organisation with the Charity Commission (the regulator for charities in England and Wales) on 9 March 2018 and is controlled by its governing document adopted on 1 February 2018 and amended 6 March 2018.

THE REMEMBRANCE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Any person retiring as a trustee is eligible for reappointment.

Every charity trustee must be a natural person. No individual may be appointed if they are under the age of 16 years or disqualified from acting as a trustee by virtue of sections 178-180 of the Charities Act 2011.

No one is entitled to act as a charity trustee whether on appointment or reappointment until they have expressly acknowledged their acceptance of the office.

Organisational structure

There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may only act to call a meeting of the charity trustees, or appoint a new charity trustee. There is no maximum number of trustees that may be appointed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177492

Principal address

1-3 Waterloo Crescent
DOVER
Kent
CT16 1LA

Trustees

Mr J G Cluff OBE, DL
Mr R E Kellaway CBE
Mr H A P Picarda QC
Brigadier M Maer DSO, MBE
Mrs B Cluff CBE

Independent Examiner

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Approved by order of the board of trustees on 1/6/22 and signed on its behalf by:


.....
Mr J G Cluff OBE, DL - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE REMEMBRANCE TRUST**

Independent examiner's report to the trustees of The Remembrance Trust

I report to the charity trustees on my examination of the accounts of The Remembrance Trust (the Trust) for the year ended 31 August 2021.

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.

JD Sheather FCA
McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL



Date: 28 JUNE 2022

THE REMEMBRANCE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		49,075	-	49,075	45,859
Investment income	2	9	-	9	3
Other income		692	-	692	692
Total		<u>49,776</u>	<u>-</u>	<u>49,776</u>	<u>46,554</u>
EXPENDITURE ON					
Charitable activities					
Restoration and conservation		26,755	-	26,755	37,261
NET INCOME		<u>23,021</u>	<u>-</u>	<u>23,021</u>	<u>9,293</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		102,587	-	102,587	93,294
TOTAL FUNDS CARRIED FORWARD		<u><u>125,608</u></u>	<u><u>-</u></u>	<u><u>125,608</u></u>	<u><u>102,587</u></u>

The notes form part of these financial statements

THE REMEMBRANCE TRUST

BALANCE SHEET 31 AUGUST 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	6	1,008	1,626
CURRENT ASSETS			
Debtors	7	1,547	-
Cash at bank and in hand		124,549	102,295
		<u>126,096</u>	<u>102,295</u>
CREDITORS			
Amounts falling due within one year	8	(1,496)	(1,334)
NET CURRENT ASSETS		<u>124,600</u>	<u>100,961</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>125,608</u>	<u>102,587</u>
NET ASSETS		<u>125,608</u>	<u>102,587</u>
FUNDS	10		
Unrestricted funds		125,608	102,587
TOTAL FUNDS		<u>125,608</u>	<u>102,587</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27.08.2022 and were signed on its behalf by:



 Mr J C Cuth OBE, DL - Trustee

THE REMEMBRANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. 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.

There are no material uncertainties that may cast doubt upon the charity's ability to continue as a going concern.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE REMEMBRANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	9	3
	<u>9</u>	<u>3</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

Expenses amounting to £1,553 (2020 - £NIL) were reimbursed to trustees during the period.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
	1	1
Administrative	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,859	5,000	45,859
Investment income	3	-	3
Other income	692	-	692
Total	<u>41,554</u>	<u>5,000</u>	<u>46,554</u>
EXPENDITURE ON			
Charitable activities			
Restoration and conservation	17,512	19,749	37,261
NET INCOME/(EXPENDITURE)	<u>24,042</u>	<u>(14,749)</u>	<u>9,293</u>
Transfers between funds	<u>1,400</u>	<u>(1,400)</u>	<u>-</u>
Net movement in funds	<u>25,442</u>	<u>(16,149)</u>	<u>9,293</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>77,145</u>	<u>16,149</u>	<u>93,294</u>
TOTAL FUNDS CARRIED FORWARD	<u>102,587</u>	<u>-</u>	<u>102,587</u>

THE REMEMBRANCE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2020 and 31 August 2021	733	1,589	2,322
DEPRECIATION			
At 1 September 2020	110	586	696
Charge for year	93	525	618
At 31 August 2021	203	1,111	1,314
NET BOOK VALUE			
At 31 August 2021	530	478	1,008
At 31 August 2020	623	1,003	1,626

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	531	-
Prepayments	1,016	-
	1,547	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	116	-
Accrued expenses	1,380	1,334
	1,496	1,334

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	1,008	-	1,008	1,626
Current assets	126,096	-	126,096	102,295
Current liabilities	(1,496)	-	(1,496)	(1,334)
	125,608	-	125,608	102,587

THE REMEMBRANCE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

10. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	102,587	23,021	125,608
TOTAL FUNDS	<u>102,587</u>	<u>23,021</u>	<u>125,608</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,776	(26,755)	23,021
TOTAL FUNDS	<u>49,776</u>	<u>(26,755)</u>	<u>23,021</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	77,145	24,042	1,400	102,587
Restricted funds				
Start up fund	16,149	(14,749)	(1,400)	-
TOTAL FUNDS	<u>93,294</u>	<u>9,293</u>	<u>-</u>	<u>102,587</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,554	(17,512)	24,042
Restricted funds			
Start up fund	-	(14,749)	(14,749)
Salary fund	5,000	(5,000)	-
	<u>5,000</u>	<u>(19,749)</u>	<u>(14,749)</u>
TOTAL FUNDS	<u>46,554</u>	<u>(37,261)</u>	<u>9,293</u>

The Start up fund represents a donation received from The Linbury Trust towards the start up costs of the charity.

THE REMEMBRANCE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

10. MOVEMENT IN FUNDS - continued

The salary fund represents a grant received from The Trusthouse Charitable Foundation towards salary costs.

11. RELATED PARTY DISCLOSURES

Donations from trustees amounting to £NIL (2020 - £370) were received without conditions during the period.

THE REMEMBRANCE TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	49,075	40,859
Grants	-	5,000
	49,075	45,859
Investment income		
Deposit account interest	9	3
Other income		
Recharges	692	692
	49,776	46,554
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	7,959	16,642
Pensions	64	272
Rent	6,594	5,548
Rates and water	766	-
Insurance	253	247
Telephone	783	679
Printing, postage and stationery	1,173	468
Publicity	560	1,050
Sundries	504	943
Cleaning	676	-
Subscriptions	243	-
Travel and subsistence	3,026	1,104
Professional fees	554	340
Bank charges	242	99
Donations	1,421	8,095
	24,818	35,487
Support costs		
Governance costs		
Independent examiner's fees	1,320	1,140
Fixtures and fittings depreciation	93	110
Computer equipment depreciation	524	524
	1,937	1,774
Total resources expended	26,755	37,261
Net income	23,021	9,293

This page does not form part of the statutory financial statements

THE REMEMBRANCE TRUST

England & Wales - Charity number 1177492

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
FOR
THE REMEMBRANCE TRUST**

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

THE REMEMBRANCE TRUST

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THE REMEMBRANCE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- to promote for the benefit of the public the conservation, protection and improvement of military graves, cemeteries and memorials of British and Commonwealth members of the Armed Forces who died before 1914 anywhere in the world;
- to support the maintenance and upkeep of military graves, cemeteries and memorials of British and Commonwealth members of the Armed Forces who died before 1914 anywhere in the world;
- to advance the education of the public in the history of wars prior to 1914, in particular (but without limitation), through advancing education in the lives of those commemorated and in the history of the graves, cemeteries and memorials supported.

Public benefit

The trustees confirm that they have complied with the duties in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

We have referred to the guidance in the Charity Commission 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 that they have set.

THE REMEMBRANCE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Grave of Jesse Jones, Colchester

Through the recommendation of someone from the Grenadier Guards, a member of the Colchester Civic Society contacted The Remembrance Trust in early February 2020 about a proposed project. They were working in collaboration with Colchester Borough Council and a retired Grenadier Guard to restore the grave of Jesse Jones in the St Botolph's Priory in Colchester.

Jesse Jones served in the First Foot Guards during the Napoleonic War and fought in several battles but particularly at the battles of Barossa and Waterloo. Family legend has it that he helped save the colours at Barossa and we believe was promoted to sergeant for this. At Waterloo, he fought with the Light Company of the 2nd Battalion at Hougomont and was wounded in the final hour of the battle. The musket ball passed through his shoulder and was found, spent, in his coat when he was treated in Brussels. When he retired from the Regiment he was appointed as adjutant to the East Essex Militia with the rank of Captain and moved to Colchester. He married and had a large family and was a much-respected hero in the town.

His grave is in the Grade I listed Priory of St Botolph's and has become damaged over time and the inscription to his memory as well as to that of his first wife and a son that pre-deceased them has quite disappeared. The project was brought to the attention of The Remembrance Trust with the "desire to remark the grave and accord his story the respect it deserves." The Trustees agreed to donate £500 towards the restoration of the grave.

The Colchester Civic Society and the Colchester Borough Council also acquired the Faculty Permission from the Diocese to create an Interpretation Board to be installed on the Priory grounds' wall. The board will have a piece about Jesse Jones and his service with the First Foot Guards.

Donation to The Guards Parachute Association

The Guards Parachute Association has engaged on a project to erect a memorial at the National Memorial Arboretum in Staffordshire to the memory of all Airborne Guardsmen, and a request for assistance to do this was sent to the Chairman.

The memorial commemorates those from the earliest days, David Stirling founding the SAS, the Guards Parachute Battalion, the Guards Independent Company, right up to the present day with those serving in 6 (Guards) Platoon, 3 Para and in Special Forces.

Whilst our aim is to restore pre-1914 memorials and graves, it is a cause that the Chairman, especially, responds to, as he was in the Guards Independent Parachute Company from 1963-1965. The decision was made to make a one-off donation towards this project.

St Saviours Church, Jersey

In September 2019, the Rector of St Saviours Church contacted us about some 100 burials that have been found in St Saviour's churchyard, of army veterans who fought in the period 1793 - 1815. This included 62 who fought in the Peninsular War or at Waterloo. The Rector approached The Remembrance Trust for funding towards a plaque that will be put in the church, listing the 62 who fought in the Peninsular War and at Waterloo. The Remembrance Trust awarded about 60% of the estimated costs of this. The Princess Royal agreed to unveil the plaque, and this was supposed to take place this year, however, due to the pandemic the event is now scheduled to take place in June 2021.

This cemetery also includes the graves of veterans of the Boer War, the Crimea, Royal Naval graves from the 19th Century and the Indian Mutiny/Rebellion.

Crimean war, 1853-1856

Discussions first took place with officials at the Russian Embassy in November 2019 about any possible graves and memorials that would be of interest to the work of The Remembrance Trust. We have since been in contact with the Russian Embassy in the UK as well as the Head of Permanent Representation of the Republic of Crimea to the President of the Russian Federation, who has helped us liaise with the various governing bodies that are present in the Crimea.

During our correspondence, it has been highlighted that whereas the other participating nations- Russia, Turkey, and France- have restored their memorials the British have not. The Trustees are all in agreement that this should be remedied.

THE REMEMBRANCE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

There are two obelisks at Balaclava and at Sevastopol, both erected in memory of the British dead. Both are in distress, but it is thought that £25-30k should be sufficient to restore each of them although there are degrees of restoration. For example, the Balaclava memorial had marble cladding, on which were listed the names of all the British Crimean Casualties. During the Cold War, the cladding was totally removed by vandals. We are investigating whether we can, at least, list the names of all the 27,000 British dead on the two obelisks.

FINANCIAL REVIEW

Reserves policy

The trustees understand the need to retain sufficient reserves to be able to continue with the charity's objectives and meet liabilities as they occur and are currently building reserves to finance many potential projects with a view to maintaining a cushion of £100,000. Total reserves at 31 August 2020 were £102,587 (2019 - £93,294) which comprised general funds of £102,587 (2019 - £77,145) and restricted funds of £NIL (2019 - £16,149). Readily available income reserves amounted to £100,961 (2019 - £76,285).

FUTURE PLANS

Duke of Wellington Bicorne, Bayonne

The Remembrance Trust was approached in October 2020 and were made aware that The Association Bayonne 1814 were seeking funds to have The Duke of Wellingtons Bicorne restored which is in the museum at Bayonne.

Crimean war, 1853-1856

The Remembrance Trust will be continuing its research with what can be done and will be fundraising for this project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered as a Charitable Incorporated Organisation with the Charity Commission (the regulator for charities in England and Wales) on 9 March 2018 and is controlled by its governing document adopted on 1 February 2018 and amended 6 March 2018.

Recruitment and appointment of new trustees

Trustees must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Any person retiring as a trustee is eligible for reappointment.

Every charity trustee must be a natural person. No individual may be appointed if they are under the age of 16 years or disqualified from acting as a trustee by virtue of sections 178-180 of the Charities Act 2011.

No one is entitled to act as a charity trustee whether on appointment or reappointment until they have expressly acknowledged their acceptance of the office.

Organisational structure

There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may only act to call a meeting of the charity trustees, or appoint a new charity trustee. There is no maximum number of trustees that may be appointed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177492

Principal address

1-3 Waterloo Crescent
DOVER
Kent
CT16 1LA

THE REMEMBRANCE TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

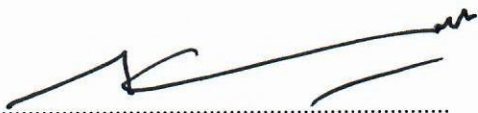
Trustees

Mr J G Cluff OBE, DL
Mr R E Kellaway CBE
Mr H A P Picarda QC
Brigadier M Maer DSO, MBE
Mrs B Cluff CBE

Independent Examiner

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Approved by order of the board of trustees on 13 Apr 2021 and signed on its behalf by:


.....
Mr J G Cluff OBE, DL - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE REMEMBRANCE TRUST**

Independent examiner's report to the trustees of The Remembrance Trust

I report to the charity trustees on my examination of the accounts of The Remembrance Trust (the Trust) for the year ended 31 August 2020.

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.

J D Sheather FCA
McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL



Date: 16 APRIL 2021

THE REMEMBRANCE TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

			Year Ended 31.8.20 Total funds £	Period 9.3.18 to 31.8.19 Total funds £
	Notes	Unrestricted fund £	Restricted funds £	
INCOME AND ENDOWMENTS FROM				
Donations and legacies		40,859	5,000	45,859
Investment income	2	3	-	3
Other income		692	-	692
Total		41,554	5,000	46,554
EXPENDITURE ON				
Charitable activities				
Restoration and conservation		17,512	19,749	37,261
NET INCOME/(EXPENDITURE)		24,042	(14,749)	9,293
Transfers between funds	10	1,400	(1,400)	-
Net movement in funds		25,442	(16,149)	9,293
RECONCILIATION OF FUNDS				
Total funds brought forward		77,145	16,149	93,294
TOTAL FUNDS CARRIED FORWARD		102,587	-	102,587

The notes form part of these financial statements

THE REMEMBRANCE TRUST

BALANCE SHEET 31 AUGUST 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	6	1,626	860
CURRENT ASSETS			
Debtors	7	-	500
Cash at bank and in hand		102,295	94,839
		<u>102,295</u>	<u>95,339</u>
CREDITORS			
Amounts falling due within one year	8	(1,334)	(2,905)
NET CURRENT ASSETS		<u>100,961</u>	<u>92,434</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>102,587</u>	<u>93,294</u>
NET ASSETS		<u>102,587</u>	<u>93,294</u>
FUNDS	10		
Unrestricted funds		102,587	77,145
Restricted funds		-	16,149
TOTAL FUNDS		<u>102,587</u>	<u>93,294</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 APRIL 2021 and were signed on its behalf by:



 Mr J G Cluff OBE, DL - Trustee

THE REMEMBRANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. 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.

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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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
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The charity is exempt from tax on its charitable activities.

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Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE REMEMBRANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

2. INVESTMENT INCOME

	Year Ended 31.8.20 £	Period 9.3.18 to 31.8.19 £
Deposit account interest	<u>3</u>	<u>2</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the period ended 31 August 2019.

Trustees' expenses

Expenses amounting to NIL (2019 - £70) were reimbursed to trustees during the period.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	Year Ended 31.8.20	Period 9.3.18 to 31.8.19
Administrative	<u>1</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	79,321	25,000	104,321
Investment income	<u>2</u>	<u>-</u>	<u>2</u>
Total	79,323	25,000	104,323
EXPENDITURE ON			
Charitable activities			
Restoration and conservation	3,100	7,929	11,029
NET INCOME	76,223	17,071	93,294
Transfers between funds	<u>922</u>	<u>(922)</u>	<u>-</u>
Net movement in funds	<u>77,145</u>	<u>16,149</u>	<u>93,294</u>
TOTAL FUNDS CARRIED FORWARD	77,145	16,149	93,294

THE REMEMBRANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2019	-	922	922
Additions	733	667	1,400
At 31 August 2020	733	1,589	2,322
DEPRECIATION			
At 1 September 2019	-	62	62
Charge for year	110	524	634
At 31 August 2020	110	586	696
NET BOOK VALUE			
At 31 August 2020	623	1,003	1,626
At 31 August 2019	-	860	860

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	-	500

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	-	1,465
Accrued expenses	1,334	1,440
	1,334	2,905

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
Fixed assets	1,626	-	1,626	860
Current assets	102,295	-	102,295	95,339
Current liabilities	(1,334)	-	(1,334)	(2,905)
	102,587	-	102,587	93,294

THE REMEMBRANCE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

10. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	77,145	24,042	1,400	102,587
Restricted funds				
Start up fund	16,149	(14,749)	(1,400)	-
TOTAL FUNDS	<u>93,294</u>	<u>9,293</u>	<u>-</u>	<u>102,587</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,554	(17,512)	24,042
Restricted funds			
Start up fund	-	(14,749)	(14,749)
Salary fund	5,000	(5,000)	-
	<u>5,000</u>	<u>(19,749)</u>	<u>(14,749)</u>
TOTAL FUNDS	<u>46,554</u>	<u>(37,261)</u>	<u>9,293</u>

Comparatives for movement in funds

	Net movement in funds £	Transfers between funds £	At 31.8.19 £
Unrestricted funds			
General fund	76,223	922	77,145
Restricted funds			
Start up fund	17,071	(922)	16,149
TOTAL FUNDS	<u>93,294</u>	<u>-</u>	<u>93,294</u>

THE REMEMBRANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,323	(3,100)	76,223
Restricted funds			
Start up fund	25,000	(7,929)	17,071
TOTAL FUNDS	<u>104,323</u>	<u>(11,029)</u>	<u>93,294</u>

The Start up fund represents a donation received from The Linbury Trust towards the start up costs of the charity.

The salary fund represents a grant received from The Trusthouse Charitable Foundation towards salary costs.

Transfers between funds

The transfer between funds represents the purchase of computer equipment and furniture.

11. RELATED PARTY DISCLOSURES

Donations from trustees amounting to £370 (2019 - £320) were received without conditions during the period.

THE REMEMBRANCE TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

	Year Ended 31.8.20 £	Period 9.3.18 to 31.8.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	40,859	104,321
Grants	5,000	-
	45,859	104,321
Investment income		
Deposit account interest	3	2
Other income		
Recharges	692	-
	46,554	104,323
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	16,642	-
Pensions	272	-
Rent	5,548	-
Insurance	247	-
Telephone	679	-
Printing, postage and stationery	468	1,987
Publicity	1,050	4,144
Sundries	943	200
Site costs (location and refurbishment)	-	3,038
Travel and subsistence	1,104	80
Professional fees	340	-
Bank charges	99	78
Donations	8,095	-
	35,487	9,527
Support costs		
Governance costs		
Independent examiner's fees	1,140	1,440
Fixtures and fittings depreciation	110	-
Computer equipment depreciation	524	62
	1,774	1,502
Total resources expended	37,261	11,029
Net income	9,293	93,294

This page does not form part of the statutory financial statements