

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

McCabe Ford Williams
Chartered Accountants
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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.

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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.

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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	104,321
Investment income	2	3	-	2
Other income		692	-	-
Total		41,554	5,000	104,323
EXPENDITURE ON				
Charitable activities				
Restoration and conservation		17,512	19,749	11,029
NET INCOME/(EXPENDITURE)		24,042	(14,749)	93,294
Transfers between funds	10	1,400	(1,400)	-
Net movement in funds		25,442	(16,149)	93,294
RECONCILIATION OF FUNDS				
Total funds brought forward		77,145	16,149	-
TOTAL FUNDS CARRIED FORWARD		102,587	-	93,294

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.

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 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	<u>79,323</u>	<u>25,000</u>	<u>104,323</u>
EXPENDITURE ON			
Charitable activities			
Restoration and conservation	3,100	7,929	11,029
NET INCOME	<u>76,223</u>	<u>17,071</u>	<u>93,294</u>
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	<u>77,145</u>	<u>16,149</u>	<u>93,294</u>

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