

**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

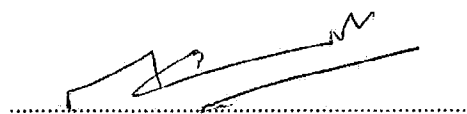
Mr J G Cluff OBE, DL
Mr R E Kellaway CBE
Mr H A P Picarda QC (resigned 8.9.25)
Brigadier M Maer DSO, MBE
Mrs B Cluff CBE
Dr R Bowdler
Mr J W May (appointed 4.10.24)

Independent Examiner

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
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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>

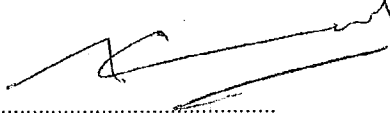
The notes form part of these financial statements

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> </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> </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