

LE SOUVENIR FRANCAIS AU ROYAUME-UNI

England & Wales · Charity number 1185088

Details

Other names FRENCH WAR GRAVES COMMISSION IN THE UK

Status Registered

Legal form CIO

Registered 2019-08-29

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

Contact

Address 12 Connaught Square
London
W2 2HG

Phone 02074323725

Email information@le-souvenir-francais.uk

Website www.le-souvenir-francais.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE FOR THE PUBLIC BENEFIT: (A) TO PROMOTE AND SUPPORT THE MAINTENANCE AND UPKEEP OF GRAVES, CEMETERIES, BUILDING AND MEMORIALS OF THE MEMBERS OF THE NAVAL, MILITARY AND ARMED FORCES FROM FRANCE, INCLUDING THOSE WHO HAVE SERVED IN ALLIED FORCES AND JOINT TASK FORCES, WHO WERE KILLED DURING THE NAPOLEONIC WARS, THE FIRST WORLD WAR OR THE SECOND WORLD WAR, AS WELL AS OTHER CONFLICTS, INCLUDING RECENT ONES, WHERE SUCH FORCES WERE ENGAGED, IN PARTICULAR (BUT WITHOUT LIMITATION), THROUGH THE SUPPORT OF CHARITABLE ACTIVITIES UNDERTAKEN GLOBALLY BY LE SOUVENIR FRANCAIS; (B) TO ADVANCE CITIZENSHIP AMONG THE PEOPLE OF THE UNITED KINGDOM AND OF FRANCE THROUGH THE COMMEMORATIONS OF MEMBERS OF THE NAVAL, MILITARY AND ARMED FORCES FROM FRANCE, INCLUDING THOSE SERVING IN ALLIED FORCES AND JOINT TASK FORCES, WHO WERE KILLED DURING THE NAPOLEONIC WARS, THE FIRST WORLD WAR OR THE SECOND WORLD WAR, AS WELL AS OTHER CONFLICTS, INCLUDING RECENT ONES, WHERE SUCH FORCES WERE ENGAGED; AND(C) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE HISTORY OF MAJOR CONFLICTS INCLUDING THE NAPOLEONIC WARS, THE FIRST WORLD WAR AND THE SECOND WORLD WAR, AS WELL AS OTHER CONFLICTS WHERE THOSE FORCES WERE ENGAGED, IN PARTICULAR (BUT WITHOUT LIMITATION), THROUGH ADVANCING EDUCATION IN THE LIVES OF THOSE COMMEMORATED BY LE SOUVENIR FRANCAIS AND IN THE HISTORY OF RELEVANT CEMETERIES, BUILDINGS AND MEMORIALS LOCATED IN THE UNITED KINGDOM.

Activities: The French War Graves Commission honours men and women who died serving France in the First and Second World Wars and subsequent conflicts and ensures they will never be forgotten. Le Souvenir Francais a pour vocation de maintenir la memoire de tous ceux qui, combattants de la liberte et du droit, sont morts pour la France, ou l ont bien servie.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Armed Forces/emergency Service Efficiency, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies

Geography

- Isle Of Man
- Jersey
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£412	£263	-	-
2023-12-31	£0	£365	-	-
2022-12-31	£1,718	£1,530	-	-
2021-12-31	£280	£0	-	-
2020-12-31	£709	£553	-	-

Trustees

Name	Role	Appointed
Thomas Liaudet	Chair	2019-08-29
Edouard Jean De Guitaut		2025-03-14
Gerald Carton		2019-08-29
Louis Trincano		2019-08-29

LE SOUVENIR FRANCAIS AU ROYAUME-UNI

England & Wales - Charity number 1185088

Accounts



The Trustees of the
Souvenir Francais au Royaume-Uni |
The French War Graves Commission
in the UK

Trustees Annual Report

We are pleased to provide our fourth Trustee report since the CIO (the “Charity”) was established on 29 August 2019. The Trustee Annual Report covers the period ranging from 1 January 2023 to 31 December 2024.

The Charity has achieved a “complete return to normal” post the covid period. 2024 was marked by the 80th anniversary of D-Day and the 120 Years of the Entente Cordiale. It was the opportunity to support a number of commemoration events of a scale unseen since pre-covid times.

Our focus on commemorative plaques has also continued and as in previous years, those efforts continue to be deemed successful and in line with our objectives.

Finally, a few organisational changes have been implemented this year. Those are outlined throughout the report.

Thomas Liaudet

Chairman of the Trustees

Report of the trustees for the period ending 31 December 2024

The Trustees of *Le Souvenir Français au Royaume-Uni* (aka the French War Graves Commission, “SFRU” or the “Charity”) present their annual report on the Charity and its examined account for the year ended 31 December 2024 and confirm compliance with the requirements of the Charities Act 2011, the Trust Deed and the Charities SORP (FRS 102).

Key charity details

Registered Charity N 1185088

Website: www.le-souvenir-francais.uk

Contact address: 12 Connaught Square, W2 2HG, London

Mission statement

The French War Graves Commission operates under a Declaration of Trust dated 24 February 2019 which was registered by Charity Commissioners for England and Wales as a Charitable Incorporate Organisation (CIO) on 29 August 2019 which included the regulations for appointment of the trustees.

The French War Graves Commission honours men and women who died serving France and its allies in the First and Second World Wars and subsequent conflicts and ensures they will never be forgotten. It provides advocacy/ advice/ information to its members and to the broader public.

Review of activities

Our activities have been largely focused on commemoration events and the continued effort focused on the set-up of commemorative plaque marking key regiments and or individuals whose role has been key during various conflicts.

Remembrance events.

The Charity co-organises and participates to a number of commemorations which can be found on its web site (www.le-souvenir-francais.uk) including the November Remembrance and Armistice celebration. The 80th anniversary of D-Day and the 120 Years of the Entente Cordiale were celebrated on several occasions.

Other notable events

In November 2024, the Charity participated to a veteran AGM association at Regent’s Park Barracks in London and to the inauguration of a new “vitrine” focused on the Débarquement de Provence, which was organised by the representatives of the Fondation de la France Libre (“FFL”) in the UK, Mrs Brigitte Williams.

Research and public listing of commemoration sites

The Charity continues to populate the list of key remembrance sites in the UK, which can also be found on the Charity's web site. Several ones have been identified during the year and are expected to be added next year, following verifications of the exact location and/or site accessibility. We have also seen an increase in request from overseas regarding individual members of the armed forces, which unfortunately we are not equipped to process adequately. We however aim at guiding such requests towards relevant sources, including the Commonwealth War Graves Commission, the MOD site to obtain copies of military records of services, Armed Forces Memorial roll of honour and the National Archives.

Continuation of the UK commemorative plaque initiative

As mentioned in our previous report, in 2020, the Charity has co-initiated an effort to create and install a series of commemorative plaques in honour of the Free French fighters during World War 2, including those operating under British command. The effort was meant to be lasting over time, with relatively regular new plaques (aiming at c.1 a year).

The first plaque was produced in 2021 and supported by a fundraising campaign organised by the Charity and unveiled on 17 June 2021 in Hampstead London. A second set was inaugurated on 8 November 2022 at the Lycee Francais Charles de Gaulle in London, commemorating Special Forces regiments including the Free French SAS (Special Air Service) 3rd and 4th regiments and the Marine Commandos and their founder, Captain Kieffer In 2023 two new plaques, were inaugurated at the Old Dean Camp in Camberley where the French Forces were stationed from late 1940 to 1944, including Les cadets de la France Libre..

The Charity continues its initiative and this year, a new plaque to Sir Winston Churchill was inaugurated at Lycee Winston Churchill ("LWS") in Wembley, London. The unveiling of the plaque, on 10 May 2024, to was led by Sir Nicholas Soames (Churchill's grandson) and the French Ambassador. Participants included the Deputy Mayor of Brent and the representatives of several other associations, including the FFL and the Allied Forces Heritage Group to name a few.

The Charity is also pleased to see other plaques flourishing across the UK and for instance, the inauguration of a new commemorative plaque honouring the French F Section of the SOE (Special Operations Executive) on 14 September 2024 at 64 Baker Street, thanks to the efforts of SECRET WW2.

Finally, we also praise François Fouré, Délégué général pour le Finistère, and former Ambassador John Duncan, for the commemoration organised at Girvan, Scotland on 12 October 2024, celebrating 31 men of the Longwy ship sunk in November 1917.

Photos of plaques can be found on the Charity web site at: <https://le-souvenir-francais.uk/fr/plaques-commemoratives>

Recovery of grave/cemetery

The Charity continues to collaborate with other delegations and associations regarding stolen war grave items which may be put for sale on internet websites such as Ebay. At the time of filing this yearly report, we have managed to help recovering another plaque and it will therefore be reported next year.

Digital media

The Charity continues to make good use of its X account with 220 followers.

The Charity continue to identify and recommend relevant expositions, theatre play and other event / release through its web site, which is in line with its objectives. It also share relevant information by email with its members.

Donation and fundraising campaigns

The Charity neither benefited from any charitable donations, nor launched any fundraising campaigns. It has also been decided that no “yearly membership” would be required for the public to become members of the charity. This was unanimously agreed by the Trustees.

Support of grants for veterans

The Charity participated to the *Conseil consulaire* in charge of allocating French government grant to veteran this year.

Coordination with other associations and Governments

As in previous years, the Charity continues to work hand in hand with a number of other associations, both French and/ or British, as well as with Governments from both countries. Commemoration events offer a key opportunity to bring both together. The Charity however operates on a complete autonomous basis, as per its governing documents.

Looking to the forward

A number of key events are planned for year 2025, including a presidential visit involving commemorations in London. This will be reported next year.

Organisational management

Operations

There were no significant changes to the Charity's operations in 2024. A financial system check was also undertaken ahead of the completion of the accounts in October 2024

We continue to be pleased with the DonorBox online platform helping to manage donations which was implemented in late 2022, as well as the Virgin Money banking platform.

In 2024, we have also ramped-up the cyber security safeguards for our website.

Financials

The Charity continues to operate with limited financial requirements and through charitable donations. Upon achieving its Charity status in August 2019, the French War Graves Commission registered with HRMC on 25 November 2019 and its charitable donors can opt to add *Gift Aid* to their donations. The financial statements show a gross income of £412 for the period covering 1 January to 31 December 2024. Expenses amount to £408 for the period.

Trustees

During the period the Charity was sad to see Mr Humbert de Wendel relocating abroad and therefore stepping down from his role. A search for a new Trustee was undertaken and a new Trustee will join in 2025. The full list is detailed further below in this report and available on the Charity Commission website.

Volunteers

The Charity welcomes the support from volunteer and whilst covid decreased its need, it welcomed one volunteer who helped with the support of the organisation of commemorations and administrative tasks.

Governance

There is no additional governance information to report.

Reserve policy

The current financial requirements of the Charity are limited. As a result, no set minimum balance has been set by the trustees. The adequacy of the policy will be reviewed in future years.

Going Concern

The trustees have identified no significant short or medium-term financial risks to the charity's continued operations, and therefore the accounts have been prepared on the going concern basis.

Statement of trustee's responsibilities

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principals in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Charity trustees (as of 31 December 2024)

Trustee	Appointed on	Role
Thomas Liaudet	29 August 2019	Chair
Gerald Carton	29 August 2019	Trustee
Louis Trincano	29 August 2019	Trustee
Resignation		
Humbert de Wendel	15 October 2019	Resigned from Trustee position on 2 July 2024

Approved by the trustees and signed on their behalf by:

T Liaudet, Chairman

21 October 2025

Cont/.

Financial reporting	Y2024
<i>Income resources</i>	
Donations	£ 412
Other income	£ -
Investment income	£ -
Total	£ 412
<i>Less: cost of generating funds</i>	
Donations	£ -
Other expenses	£ -
Total	£ 0
Net income available for charitable activities	£ 412
Operating expenses	£ -
Exceptional expenses	£ 408
Total funds carried forward	£ 263
Fixed Assets	
Tangible assets	£ -
Programme related investments	£ -
Investments	£ -
	£ -
Current Assets	
Stocks	£ -
Debtors	£ -
Cash at bank in hand	£ 263
Total	£ 263
Creditors: amount falling due within 1 year	£ -
Net assets	£ 263
Unrestricted funds	
General funds	£ 263
Fixed assets	£ -
Total	£ 263
Restricted funds	£ -
Total Funds	£ 263

Notes to the financial statements

A) Statutory Information

The French War Graves Commission is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The office address is 12 Connaught Square, W2 2HG, London.

B) Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (September 2015) and the Charities Act 2011. The accounts (financial statements) have been prepared to give a 'true and fair' view.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant

C) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

D) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

E) Income

Income is recognised and included in the accounts when the Charity has entitlement, any performance conditions attached to the income have been met or are fully within the control of the Charity, there is sufficient certainty that the receipt of the income is probable and the amount can be measured reliably.

F) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

G) Expenditures and irrecoverable VAT

All expenditure is included on an accrual basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT where applicable is charged as a cost against the activity for which the expenditure was incurred.

Expenditures were focused on the acquisition of 12 new wreaths from Lady Haig's Poppy Factory for current and forward year(s) commemoration events.

H) Grants payable

No grants were made during the period. However, for future reference - Grants payable are to be made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity. Provision for grants are made once the Charity has made a commitment at a meeting of the Trustees and this has been communicated to the grantee. The Charity uses annual reviews to determine whether funding is provided in the subsequent years of a recurring obligation and retains the discretion to terminate a grant. For this reason, an immediate liability usually arises only for the first year of the funding commitment.

I) Tangible assets

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

J) Debtors

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

K) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

L) Creditors and provisions

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

M) Pensions

The Charity does not employ any staff and no pension is currently arranged.

N) Bank

Details: Virgin Money

Jubilee House

Newcastle upon Tyne

NE3 4PL

O) Online fundraising and Gift Aid Management

Details: DonorBox.org (including GiftAid)

<https://le-souvenir-francais.uk/fr/faire-un-don>

Approved by the trustees and signed on their behalf by:

T Liaudet 21 October 2025

LE SOUVENIR FRANCAIS AU ROYAUME-UNI

England & Wales - Charity number 1185088

Accounts



The Trustees of the
Souvenir Francais au Royaume-Uni |
The French War Graves Commission
in the UK

Trustees Annual Report

We are pleased to provide our third Trustee report since the CIO (the “Charity”) was established on 29 August 2019. The Trustee Annual Report covers the period ranging from 1 January 2023 to 31 December 2023.

This year, the Charity has continued to pick-up pace, post the covid period, in particular with commemoration events involving the public, as well as the involvement of veterans and other charitable associations. We have also organised events with local councils outside of London which otherwise tend to be a hotspot for commemoration events.

The Charity has ‘doubled down’ on the commemorative plaque efforts which has been initiated back in 2020. Those efforts continue to be deemed successful and in line with our objectives.

Thomas Liaudet

Chairman of the Trustees

Report of the trustees for the period ending 31 December 2023

The Trustees of *Le Souvenir Français au Royaume-Uni* (aka the French War Graves Commission, “SFRU” or the “Charity”) present their annual report on the Charity and its examined account for the year ended 31 December 2023 and confirm compliance with the requirements of the Charities Act 2011, the Trust Deed and the Charities SORP (FRS 102).

Key charity details

Registered Charity N 1185088

Website: www.le-souvenir-francais.uk

Contact address: 12 Connaught Square, W2 2HG, London

Mission statement

The French War Graves Commission operates under a Declaration of Trust dated 24 February 2019 which was registered by Charity Commissioners for England and Wales as a Charitable Incorporate Organisation (CIO) on 29 August 2019 which included the regulations for appointment of the trustees.

The French War Graves Commission honours men and women who died serving France in the First and Second World Wars and subsequent conflicts and ensures they will never be forgotten. It provides advocacy/ advice/ information to its members and to the broader public.

Review of activities

As the world continues to ‘return to normal’, the Charity has stepped back up its activities during 2023. The level of communications with members and with the broader public continues to be channelled by digital means including the Charity’s web site as well as digital channels, including email marketing and X (fka Twitter).

Remembrance events.

The Charity co-organises and participates to a number of commemorations which can be found on its web site (www.le-souvenir-francais.uk) including the November Remembrance and Armistice celebration.

Other notable events

In November 2023, the Charity participated to a veteran AGM association at Regent’s Park Barracks in London.

Research and public listing of commemoration sites

The Charity continues to populate the list of key remembrance sites in the UK, which can also be found on the Charity's web site. A few new ones were added during the year. It has also been observed that while the Charity has made a concerted effort to add monuments/sites, not only new ones are inaugurated, but we continue to find others who have been set-up over the past century in the UK.

Continuation of the UK commemorative plaque initiative

Back in 2020, the Charity has co-initiated an effort to create and install a series of commemorative plaques in honour of the Free French fighters during World War 2, including those operating under British command. The effort was meant to be lasting over time, with relatively regular new plaques (aiming at c.1 a year).

The first plaque was produced in 2021 and supported by a fundraising campaign organised by the Charity and unveiled on 17 June 2021 in Hampstead London. A second set was inaugurated on 8 November 2022 at the Lycee Francais Charles de Gaulle in London, commemorating Special Forces regiments including the Free French SAS (Special Air Service) 3rd and 4th regiments and the Marine Commandos and their founder, Captain Kieffer.

In 2023 two new plaques, were inaugurated at the Old Dean Camp in Camberley where the French Forces were stationed from late 1940 to 1944, including Les cadets de la France Libre. The effort was supported by Mr de Guitaut and organised in partnership with the Surrey Heath Museum. It has resulted into two plaques which were inaugurated at Beacon Church and Lorraine School – both buildings are on the site where the camp once stood. Lorraine school adopted the name of the Lorraine Cross, the symbol of the Free French during the Second World War. The plaque unveiling ceremony at the Beacon Church was attended by UK and French dignitaries and local community groups including; The Mayor of Surrey Heath, Councillor Pat Tedder, Councillor Shaun Macdonald, Leader, Surrey Heath Borough Council, Councillor Trefor Hogg, Surrey County Council, Rt Hon Michael Gove, MP for Surrey Heath, Edouard de Guitaut, Maj L B Gurung MVO (RMA Sandhurst) and Thomas Liaudet, Chairman of the Trustees of the Le Souvenir Français UK. Our flag bearer was also present.

Photos of the plaques can be seen on the Charity web site at: <https://le-souvenir-francais.uk/fr/plaques-commemoratives>

Recovery of grave/cemetery

The Charity continues to collaborate with other delegations and associations regarding stolen war grave items which may be put for sale on internet websites such as Ebay. Again this year, there was no item spotted by the Charity, or any request for help this year (noting that in previous years, the Charity facilitated the recovery of the items from the UK trader). We have compared notes between UK and French association and concluded that the black and grey markets are more developed on the continent, than they are in the UK. We are currently considering how to best guide families with items they may hold but intend to grant to a museum or to sale.

Digital media

The Charity continues to make good use of its X (fka twitter) account. It allows to enhance the sharing of information with the public and with other associations. The level of follower has continued to increase this year again, more than doubling to 200 followers.

The Charity continue to identify and recommend relevant expositions, theatre play and other event / release through its web site, which is in line with its objectives.

Donation and fundraising campaigns

The Charity neither benefited from any charitable donations, nor launched any fundraising campaigns. Those have been planned for 2024 instead.

Support of grants for veterans

The Charity did not participate to the *Conseil consulaire* in charge of allocating French government grant to veteran this year,

Coordination with other associations and Governments

As in previous years, the Charity continues to work hand in hand with a number of other associations, both French and/ or British, as well as with Governments from both countries. Commemoration events offer a key opportunity to bring both together. The Charity however operates on a complete autonomous basis, as per its governing documents.

Looking to the future

At the time of writing this report, the year 2024 is already almost gone and it feels like a successful year which will be reported in our next year yearly report.

Organisational management

Operations

As previously reported, the upgrade of our systems which had been put in place in 2020 and 2021 are satisfactory. There were no significant changes to the Charity's operations in 2023. A financial system check was also undertaken ahead of the completion of the accounts.

We are pleased with the DonorBox online platform helping to manage donations which was implemented in late 2022, as well as the Virgin Money banking platform. It was noted that while the Charity has set-up a Paypal account, it was not actively used in 2023.

Financials

The Charity continues to operate thanks to charitable donations and upon achieving its Charity status in August 2019, the French War Graves Commission registered with HRMC on 25 November 2019 and its charitable donors can opt to add *Gift Aid* to their donations. The financial statements show no gross income

for the period covering 1 January to 31 December 2023. Expenses amount to £365 for the period and consisted primarily of a contribution to the financing of a further two FFL plaques as reported in earlier sections.

Trustees

There has been no change during the period. The full list is detailed further below in this report and available on the Charity Commission website.

Volunteers

The Charity welcomes the support from volunteer and whilst covid decreased its need, it welcomed one volunteer who helped with the support of the organisation of commemorations and administrative tasks.

Governance

There is no additional governance information to report.

Reserve policy

The current financial requirements of the Charity are limited. As a result, no set minimum balance has been set by the trustees. The adequacy of the policy will be reviewed in future years.

Going Concern

The trustees have identified no significant short or medium-term financial risks to the charity's continued operations, and therefore the accounts have been prepared on the going concern basis.

Statement of trustee's responsibilities

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principals in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Charity trustees (as of 31 December 2023)

Trustee	Appointed on	Role
Thomas Liaudet	29 August 2019	Chair
Gerald Carton	29 August 2019	Trustee
Louis Trincano	29 August 2019	Trustee
Humbert de Wendel	15 October 2019	Trustee

Approved by the trustees and signed on their behalf by:

T Liaudet, Chairman

24 October 2024

Cont/.

Financial reporting**Y2023***Income resources*

Donations	£	-
Other income	£	-
Investment income	£	-
Total	£	0

Less: cost of generating funds

Donations	£	-
Other expenses	£	-
Total	£	0

Net income available for charitable activities	£	0
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Operating expenses	£	-
Exceptional expenses	£	365

Total funds carried forward	£	260
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Fixed Assets

Tangible assets	£	-
Programme related investments	£	-
Investments	£	-
	£	-

Current Assets

Stocks	£	-
Debtors	£	-
Cash at bank in hand	£	260
Total	£	260

Creditors: amount falling due within 1 year	£	-
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Net assets	£	260
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Unrestricted funds

General funds	£	260
Fixed assets	£	-
Total	£	260

Restricted funds	£	-
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Total Funds	£	260
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Notes to the financial statements

A) Statutory Information

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B) Basis of preparation

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Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant

C) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

D) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

E) Income

Income is recognised and included in the accounts when the Charity has entitlement, any performance conditions attached to the income have been met or are fully within the control of the Charity, there is sufficient certainty that the receipt of the income is probable and the amount can be measured reliably.

F) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

G) Expenditures and irrecoverable VAT

All expenditure is included on an accrual basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The donations made for the plaque were essentially contributed towards the production of the FFL plaques (see earlier section in the report) or kept in reserve plaques.

H) Grants payable

No grants were made during the period. However, for future reference - Grants payable are to be made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either

the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity. Provision for grants are made once the Charity has made a commitment at a meeting of the Trustees and this has been communicated to the grantee. The Charity uses annual reviews to determine whether funding is provided in the subsequent years of a recurring obligation and retains the discretion to terminate a grant. For this reason, an immediate liability usually arises only for the first year of the funding commitment.

I) Tangible assets

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

J) Debtors

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

K) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

L) Creditors and provisions

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

M) Pensions

The Charity does not employ any staff and no pension is currently arranged.

N) Bank

Details: Virgin Money (fka Clydesdale)
Jubilee House
Newcastle upon Tyne
NE3 4PL

O) Online fundraising and Gift Aid Management

Details: DonorBox.org (including GiftAid)
<https://le-souvenir-francais.uk/fr/faire-un-don>

Approved by the trustees and signed on their behalf by:

T Liaudet 24 October 2024

LE SOUVENIR FRANCAIS AU ROYAUME-UNI

England & Wales - Charity number 1185088

Accounts



The Trustees of the
Souvenir Francais au Royaume-Uni |
The French War Graves Commission
in the UK

Trustees Annual Report

We are pleased to provide our second Trustee report since the CIO was established on 29 August 2019. It covers the period ranging from 1 January 2021 to 31 December 2021. The period has remained relatively disrupted by the restrictions imposed because of Covid 19. Consequently, commemoration events involving the public were slow to return to their historic rhythm, particularly those involving the more senior veterans and cross-border travel. The CIO has therefore put an emphasis on a number of key initiatives which were less dependent on public gatherings and is pleased with what was achieved during the period. Having said that, the CIO wishes to underline that public commemoration events have resumed during year 2021 as explained further in this report. Finally, some events which had been originally planned for year 2020, were successfully held during year 2021, including some sponsored by the CIO.

Thomas Liaudet

Chairman of the Trustees

Report of the trustees for the period ending 31 December 2021

The Trustees of *Le Souvenir Français au Royaume-Uni* (aka the French War Graves Commission in the UK, “SFRU” or the “Charity” or the “CIO”) present their annual report on the Charity and its examined account for the year ended 31 December 2021 and confirm compliance with the requirements of the Charities Act 2011, the Trust Deed and the Charities SORP (FRS 102).

Key charity details

Registered Charity N 1185088

Website: www.le-souvenir-francais.uk

Contact address: 12 Connaught Square, W2 2HG, London

Mission statement

The French War Graves Commission in the UK operates under a Declaration of Trust dated 24 February 2019 which was registered by Charity Commissioners for England and Wales as a Charitable Incorporate Organisation (CIO) on 29 August 2019 which included the regulations for appointment of the trustees.

The French War Graves Commission in the UK honours men and women who died serving France in the First and Second World Wars and subsequent conflicts and ensures they will never be forgotten. It provides advocacy/ advice/ information to its members and to the broader public.

Review of activities

Despite the reduction in covid-related constraints, some limitations continued to affect the operations of the Charity. The Trustees have therefore considered the optimal prioritisation of its. To do so the Charity and its objectives. As per the previous period, the level of communications with members and with the broader public has been channelled by digital means including the Charity's web site.

Remembrance events

The year continue to suffer from government covid restrictions as well as general level of concern for veterans' health. However, several commemorations were actually held.

Key highlights include: Commemorations on 8 May at Dorset Square, where was the FR SOE section (Special Operation Executives) was based, the June commemoration for the “Appel du 18 Juin du General Charles de Gaulle”, as well as a series of November Remembrance, including the Armistice celebration and the event held in Chatam, Kent.

The Charity therefore also managed to participate to a number of those and the list can be consulted on its web site (www.le-souvenir-francais.uk).

In April 2021, the Charity also offered its sincere condolences to Her Majesty the Queen and the Royal Family on the passing of his Royal highness the Prince Philip, Duke of Edinburgh.

Other key events

Le Souvenir Français au Royaume-Uni sponsored the international conference focused on the *Franco Prussian war* which was organised by the *Sir Michael Howard Centre for the History of War (King's College)* and the French Embassy in the UK. Marking the 150th anniversary of the *Treaty of Frankfurt*, this two-day conference looked at how the conflict ushered in transformative changes to the European geopolitical system, and had a profound impact on the development of the modern state. The event, after being delayed, took place in 2021 and was a success. The Charity congratulates the King's College Alumnus and Military Attaché at the time, Colonel Armel Dirou for his relentless efforts in making this event a real success. We are pleased to further report about some of its highlights:

- The takeaways from the conference are expected to be published by the *Presses Universitaires d'Oxford*.
- Overall, researchers, historians and academicians from the following 21 universities participated to the conference

United Kingdom

- Cambridge University
- Oxford University
- Saint Andrews University
- Durham University
- York University
- Warwick University
- Bath University
- University College London
- King's College London
- Glasgow University
- University of Strathclyde Glasgow
- Defence Academy / KCL

France

- Paris Sorbonne Université (Paris IV)
- Paris 13
- Lyon III Jean Moulin
- Deutsches Historisches Institut Paris

Germany

- Universität de Düsseldorf
- Centre d'Histoire militaire et de la Société de la Bundeswehr

USA

- North Texas University

- Naval Institute
Ireland
- University College Dublin

Research and public listing of commemoration sites

The Charity continues to populate the list of key remembrance sites in the UK. It can be consulted on the Charity's web site. Several were added during the year 2021. We have believed that a majority of the relevant sites have now been catalogued in the UK. We will however continue the research effort going forward as well as adding newly inaugurated sites and plaques.

Recovery of grave/cemetery items

There was no particular efforts or request to support the recovery of such items during the period.

Digital media and publicly available information

The Charity communicates through several media channels it had previously set-up and which comprise: the Charity's web site, its twitter account, its Instagram account and email to members as well as to non members.

The Charity has also continued to identify and make accessible on its web site a list of relevant expositions, theatre play and other event/ release which are in line with its objectives of information its member and the public of relevant events.

Donation and fundraising campaigns

The Charity has benefited from charitable donations throughout the year and it is grateful to those who have supported it. However, given the hardships endured by some of the members and by the broader public during the covid period, as well as other charities such as those linked to the NHS having a more pressing need for funding, it was decided by the Trustees, as in 2020, that year 2021 would not see any major fundraising campaigns or donations efforts for the Charity.

Launch of the UK commemorative plaque initiative

In 2020, the Charity has co-initiated an effort to create and install a series of commemorative plaques in honour of the Free French fighters during World War 2, including those operating under British command.

The first plaque was produced in 2021 and supported by a fundraising campaign organised by the Charity. It was unveiled on 17 June 2021 in Hampstead London. The ceremony involved a number of participants, including the French Ambassador at the time – Mrs Catherine Colonna. The local MP and the Borough deputy Mayor also attended the ceremony. We want to express our gratitude to Mr Edouard de Guitaut for kickstarting the effort, as well as financing the first plaque. The Charity intends to financially support future plaques.

The year also marked the preparation of the second plaque, which will focus on Special Forces regiments including the Free French SAS (Special Air Service) 3rd and 4th regiments and the Marine Commandos and their founder, Captain Kieffer.

At the time of this report, the next commemorative plaque unveiling is being planned for the autumn of 2022.

Support of grants for veterans

As was the case in other years, the Charity took part in the meeting of the *Conseil consulaire* which is in charge of allocating subventions to war veterans and war victims.

Coordination with other associations and Governments

The Charity continues to work hand in hand with a number of other associations, both French and/ or British, as well as with Governments from both countries. It however operates on a complete autonomous basis, as per its governing documents.

Looking to the future

We look at year 2022 with a lot of optimism as “things get back to normal” and we have detected a real appetite for commemoration events. The commemorative plaques initiative has proven to be a great success, both in terms of participation, as well as for the opportunity to create commemorative materials which will be pass on to future generations. We will therefore make it a priority during year 2022.

Organisational management

Operations

As mentioned in last year report, we had become aware that Virgin Money Giving would cease to operate in November 2021 and the Charity spent time selecting a new online platform to facilitate donations and the processing of *Gift Aid*. This was concluded during the year, with a subsequent roll it out in year 2022. The platform “Donorbox” was retained. A Stripe payment account was also set-up for the Charity. The Charity will report on its implementation in next year’s report.

The Charity was informed that its bank, Clydesdale bank, has merged with Virgin Money in late 2019. A rebranding was planned and has now been effected. This has not affected our operations.

Financials

The Charity continues to operate thanks to charitable donations and upon achieving its CIO status in August 2019, the French War Graves Commission registered with HRMC on 25 November 2019 and its charitable donors can opt to add *Gift Aid* to their donations.

The financial statements show a gross income of £280 for the period covering 1 January 2021 to December 2021. Expenses amount to £0 for the period. This is explained but the fact that no spending was undertaken and the Charity relied on the wreath which has been purchased in 2020.

Trustees

Trustees expect to continue growing the number of trustees overtime and in accordance with the Charity's governing document. However, no appointment were made during the year and the group of Trustees remain the same as per the previous year. The full list is detailed further below in this report.

Volunteers

The Charity welcomes the support from volunteer and whilst covid decreased its need, it welcomed one volunteer who helped with the support of the organisation of commemorations and administrative tasks.

Governance

There is no additional governance information to report.

Reserve policy

The current financial requirements of the CIO are limited. As a result, no set minimum balance has been set by the trustees. The adequacy of the policy will be reviewed in future years.

Going Concern

The trustees have identified no significant short or medium term financial risks to the charity's continued operations, and therefore the accounts have been prepared on the going concern basis.

Statement of trustee's responsibilities

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principals in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Charity trustees (as of 31 December 2021)

Trustee	Appointed on	Role
Thomas Liaudet	29 August 2019	Chair
Gerald Carton	29 August 2019	Trustee
Louis Trincano	29 August 2019	Trustee
Humbert de Wendel	15 October 2019	Trustee

Approved by the trustees and signed on their behalf by:

T Liaudet, Chairman

31 October 2022

Cont/.

Financial reporting	To Dec 31 2021	
<i>Income resources</i>		
Donations	£	280
Other income	£	-
Investment income	£	-
Total	£	280
<i>Less: cost of generating funds</i>		
Donations	£	-
Other income	£	-
Total	£	0
Net income available for charitable activities	£	280
Operating expenses	£	0
Total funds carried forward	£	280
Fixed Assets		
Tangible assets	£	-
Programme related investments	£	-
Investments	£	-
	£	-
Current Assets		
Stocks	£	-
Debtors	£	-
Cash at bank in hand	£	473
Total	£	473
Creditors: amount falling due within 1 year	£	-
Net assets	£	473
Unrestricted funds		
General funds	£	473
Fixed assets	£	-
Total	£	473
Restricted funds	£	-

Total Funds	£	473
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Notes to the financial statements

A) Statutory Information

The French War Graves Commission is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The office address is 12 Connaught Square, W2 2HG, London

B) Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (September 2015) and the Charities Act 2011. The accounts (financial statements) have been prepared to give a 'true and fair' view.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant

C) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

D) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

E) Income

Income is recognised and included in the accounts when the Charity has entitlement, any performance conditions attached to the income have been met or are fully within the control of the CIO, there is sufficient certainty that the receipt of the income is probable and the amount can be measured reliably.

F) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

G) Expenditures and irrecoverable VAT

All expenditure is included on an accrual basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

H) Grants payable

No grants were made during the period. However, for future reference - Grants payable are to be made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity. Provision for grants are made once the CIO has made a commitment at a meeting of the Trustees and this has been communicated

to the grantee. The CIO uses annual reviews to determine whether funding is provided in the subsequent years of a recurring obligation and retains the discretion to terminate a grant. For this reason, an immediate liability usually arises only for the first year of the funding commitment.

I) Tangible assets

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

J) Debtors

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

K) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account

L) Creditors and provisions

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

M) Pensions

The CIO does not employ any staff and no pension is currently arranged.

N) Bank

Details: Virgin Money
Jubilee House
Newcastle upon Tyne
NE3 4PL

O) Online fundraising and Gift Aid Management

Details: Donorbox
<https://le-souvenir-francais.uk/fr/faire-un-don/>

Approved by the trustees and signed on their behalf by:

T Liaudet 31 October 2022

LE SOUVENIR FRANCAIS AU ROYAUME-UNI

England & Wales - Charity number 1185088

Accounts



The Trustees of the
Souvenir Francais au Royaume-Uni |
The French War Graves Commission
in the UK

Trustees Annual Report and Accounts

We are pleased to provide our first trustee report since the CIO was established on 29 August 2019. It covers the period ranging from 29 August 2019 to 31 December 2020. The period has been extraordinarily disrupted by the rise of Covid 19 and whilst the CIO had to delay a number of its efforts, we feel that a lot was achieved during the period and that our key objectives were met for this very first period of operating the CIO. Needless to say that we are also looking forward with a lot of ambition.

Thomas Liaudet

Chairman of the Trustees

Report of the trustees for the period ending 31 December 2020

The Trustees of *Le Souvenir Français au Royaume-Uni* (aka the French War Graves Commission, “SFRU” or the “Charity”) present their annual report on the Charity and its examined account for the year ended 31 December 2020 and confirm compliance with the requirements of the Charities Act 2011, the Trust Deed and the Charities SORP (FRS 102).

Key charity details

Registered Charity N 1185088

Website: www.le-souvenir-francais.uk

Contact address: 12 Connaught Square, W2 2HG, London

Mission statement

The French War Graves Commission operates under a Declaration of Trust dated 24 February 2019 which was registered by Charity Commissioners for England and Wales as a Charitable Incorporate Organisation (CIO) on 29 August 2019 which included the regulations for appointment of the trustees.

The French War Graves Commission honours men and women who died serving France in the First and Second World Wars and subsequent conflicts and ensures they will never be forgotten. It provides advocacy/ advice/ information to its members and to the broader public.

Review of activities

Despite the covid-related constraints imposed on its operations the Charity and its’ Trustees did their utmost to permit the Charity to meet its objectives and fulfil its purpose. To do so the Charity and its Trustees used online communication means with members and the broader public namely through the Charity’s web site.

Remembrance events

In particular, remembrance events were kept up to date and the charity was able to participate and support some of them, albeit following the general health and safety guidelines in place at the time. Unfortunately, a few events took place in the middle of the harshest lock-downs and were therefore completely cancelled.

The Charity therefore also managed to participate to a number of commemorations which can be found on its web site (www.le-souvenir-francais.uk) including the November Remembrance and Armistice celebration.

Unlike other years when the Charity had been able to organise impromptu events for men and women who gave their lives in OPEX, this has not been possible this year due to lock-downs. Fortunately, very few such events have been affected.

Other key events

Le Souvenir Français au Royaume-Uni undertook to sponsor the international conference focused on the *Franco Prussian war* which was organised by the *Sir Michael Howard Centre for the History of War (King's College)* and the French Embassy in the UK. Marking the 150th anniversary of the *Treaty of Frankfurt*, this two-day conference looked at how the conflict ushered in transformative changes to the European geopolitical system, and had a profound impact on the development of the modern state. However, the event was cancelled due to lock-down and could not take place in 2020. Fortunately, it successfully took place in 2021 and the Trustees will report on it in its next annual report. Nevertheless, the Charity and its Trustees, would like to take the opportunity of this report to congratulate King's College Alumnus and Military Attaché Colonel Armel Dirou for his relentless efforts in making this event a real success.

Research and public listing of commemoration sites

The Charity has also continued to populate the list of key remembrance sites in the UK, which can also be found on the Charity's web site. Several were added during the year.

Recovery of grave/cemetery

In addition, the Charity was asked by one of the local French branch for help regarding a war grave item which had been stolen and 'exported' abroad and which was subsequently located at a trading shop in the UK after being spotted on Ebay. The Charity facilitated the recovery of the items from the UK trader who provided full cooperation. As a result, item made its way back to the original family grave located in Marseillan in France in late 2020.

Digital media

In addition to the Charity's web site and email to members, the Charity has set-up a twitter account which allows to enhance the sharing of information with the public and with other associations. The level of follower has consistently increased since its set-up.

The Charity has also continued to identify and make accessible on its web site a list of relevant expositions, theatre play and other event/ release which are in line with its objectives.

Donation and fundraising campaigns

The Charity has benefited from charitable donations throughout the year and it is grateful to those who have supported it. However, given the hardships endured by some of the members and by the broader public during the covid period, as well as other charities such as those linked to the NHS having a more pressing need for funding, it was decided by the Trustees that year 2020 would not see any major fundraising campaigns or donations efforts for the Charity.

Support of grants for veterans

As was the case in other years, the Charity took part in the meeting of the *Conseil consulaire* which is in charge of allocating subventions to war veterans and war victims. Such *Conseil consulaire* took place, by video conference on 8 September 2020.

Coordination with other associations and Governments

The Charity continues to work hand in hand with a number of other associations, both French and/ or British, as well as with Governments from both countries. It however operates on a complete autonomous basis, as per its governing documents.

Special thank you

To the member of the French *Mission de Défense* at the Embassy who have completed their UK posting. The Charity and its' Trustees have enjoyed working with all of them and wish them great endeavours. The Charity and its' Trustees also extend their gratitude to the members of the French Embassy and the French Consulat who have left their UK posting in the year. The Charity and its' Trustees also thank French Ambassador Mrs Catherine Colonna, for her kind letter dated 13 November 2019 acknowledging the Charity's progress as well as the *Président of Le Souvenir Français, Controleur General des Armees, Serge Barcellini* for the *Medaille de bronze* which was awarded to the Charity in September 2019.

Looking to the future

At the time of writing this report, the year 2021 has already started with some uncertainty about the ability to conduct the Charity's operations "as usual". However, the reduction of key restrictions in the UK by mid-year are very encouraging and the Charity and its' trustees hope to report on a successful year 2021 in the next trustee report. As a preview, and in addition to its key objectives, the Charity will have launched a campaign to support a number of commemorative plaques across the UK.

Organisational management

Operations

There were no significant changes to the Charity's operations in 2020. However, the Charity and its' trustees became aware that the online platform Virgin Money Giving would cease to operate in November 2021 and the Charity is in the process of selecting an alternative online platform to facilitate donations and the processing of *Gift Aid*.

Financials

The Charity continues to operate thanks to charitable donations and upon achieving its CIO status in August 2019, the French War Graves Commission registered with HRMC on 25 November 2019 and its charitable donors can opt to add *Gift Aid* to their donations. The financial statements show a gross income of £709 for the period covering August 2019 to 31 December 2020. Expenses amount to £508 for the period and

consisted primarily of the purchase of commemorative wreath from our selected supplier Lady Haig's Poppy Factory in Edinburgh.

Trustees

The group of original trustees were pleased to welcome Mr Humbert de Wendel who became trustee on 15 October 2019. Trustees expect to continue growing the number of trustees overtime and in accordance with the Charity's governing document. The full list is detailed further below in this report.

Volunteers

The Charity welcomes the support from volunteer and whilst covid decreased its need, it welcomed one volunteer who helped with the support of the organisation of commemorations and administrative tasks.

Governance

There is no additional governance information to report.

Reserve policy

The current financial requirements of the CIO are limited. As a result, no set minimum balance has been set by the trustees. The adequacy of the policy will be reviewed in future years.

Going Concern

The trustees have identified no significant short or medium term financial risks to the charity's continued operations, and therefore the accounts have been prepared on the going concern basis.

Statement of trustee's responsibilities

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principals in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Charity trustees (as of 31 December 2020)

Trustee	Appointed on	Role
Thomas Liaudet	29 August 2019	Chair
Gerald Carton	29 August 2019	Trustee
Louis Trincano	29 August 2019	Trustee
Humbert de Wendel	15 October 2019	Trustee

Approved by the trustees and signed on their behalf by:

T Liaudet, Chairman

31 October 2021

Cont/.

Financial reporting	Y2020*	
<i>Income resources</i>		
Donations	£	709
Other income	£	-
Investment income	£	-
Total	£	709
<i>Less: cost of generating funds</i>		
Donations	£	80
Other income	£	-
Total	£	80
Net income available for charitable activities	£	629
Operating expenses	£	473
Total funds carried forward	£	156
Fixed Assets		
Tangible assets	£	-
Programme related investments	£	-
Investments	£	-
	£	-
Current Assets		
Stocks	£	-
Debtors	£	-
Cash at bank in hand	£	156
Total	£	156
Creditors: amount falling due within 1 year	£	-
Net assets	£	156
Unrestricted funds		
General funds	£	156
Fixed assets	£	-
Total	£	156
Restricted funds	£	-
Total Funds	£	156

Notes to the financial statements

* The first reporting period for this annual return is 29/08/2019 to 31/12/2020

A) Statutory Information

The French War Graves Commission is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The office address is 12 Connaught Square, W2 2HG, London

B) Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (September 2015) and the Charities Act 2011. The accounts (financial statements) have been prepared to give a 'true and fair' view.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant

C) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

D) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

E) Income

Income is recognised and included in the accounts when the Charity has entitlement, any performance conditions attached to the income have been met or are fully within the control of the CIO, there is sufficient certainty that the receipt of the income is probable and the amount can be measured reliably.

F) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

G) Expenditures and irrecoverable VAT

All expenditure is included on an accrual basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

H) Grants payable

No grants were made during the period. However, for future reference - Grants payable are to be made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity. Provision for grants are

made once the CIO has made a commitment at a meeting of the Trustees and this has been communicated to the grantee. The CIO uses annual reviews to determine whether funding is provided in the subsequent years of a recurring obligation and retains the discretion to terminate a grant. For this reason, an immediate liability usually arises only for the first year of the funding commitment.

I) Tangible assets

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

J) Debtors

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

K) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account

L) Creditors and provisions

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

M) Pensions

The CIO does not employ any staff and no pension is currently arranged.

N) Bank

Details: Virgin Money (fka Clydesdale)
Jubilee House
Newcastle upon Tyne
NE3 4PL

O) Online fundraising and Gift Aid Management

Details: Virgin Money Giving
<https://uk.virginmoneygiving.com/giving/>

Approved by the trustees and signed on their behalf by:

T Liaudet 31 October 2021