



The Trustees of the
Souvenir Français 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

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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