



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

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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	£	-

Total Funds	£	260
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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 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