



The League of
Remembrance

Unlocking opportunities for
veterans and retired nurses

ANNUAL REPORT AND ACCOUNTS 2024



“Our 2024 AGM and Lunch – A Special Occasion”

The League of



Remembrance

We, the undersigned, commit to honour the Armed Forces Covenant and support the Armed Forces Community. We recognise the value Serving Personnel, both Regular and Reservists, Veterans and military families contribute to our business and our country.

Signed on behalf of:

The League of Remembrance

Ian Taylor MBE

Chair, League of Remembrance

10 December 2020



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Unlocking opportunities for
veterans and retired nurses

“Proud To Support the Covenant”

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“Ten Years Dedicated Service”

“Shantini and Sue Receiving Their Awards From Lord Richards”

FOREWORD

Having the honour to be now in my third year as Chair of this wonderful charity, and seventh year as a Trustee, I take immense pleasure in introducing our 104th Annual Report.

So, what has happened over the last 12 months? Firstly, our Board of Trustees, has been strengthened by the addition of a new Trustee, Huw Dolphin, who brings considerable legal experience to the table, something that is essential in ensuring we continue to make the best, and right decisions, within the League, particularly as our future strategy evolves and progresses. Welcome, Huw, it is great to have you on board.

What then, of our future strategy? Much progress has been accomplished since my last report. Advances have been made concurrently, and carefully, to ensure that we continue to provide the best support we can to our traditional beneficiaries, our wonderful band of Remembrance Workers. We have engaged with our beneficiaries, through both verbal briefings, and a newsletter, and we are delighted that they are fully on board with what we are striving to achieve.

Underpinning this new strategy is increasing the use of our second charitable objective, that of assisting in the recovery of those individuals suffering from illness or disability. Following a year of relationship-building with Level Best, a Colchester-based charity whose purpose is to offer genuine and meaningful work skills training opportunities to adults and young people with learning disabilities, we have now committed to supporting them over a 5-year period. Having seen the wonderful impact this has on those individuals we have supported to date, we look forward to supporting many more over the coming years.

In parallel with this, we have also supported Charlton Park Riding for the Disabled (RDA), a wonderful, all-volunteer managed and delivered, organisation, that provides riding activity and horse care for disabled children. And Shore Leave Haslar, a naval veteran-led community group that maintains a memorial garden in the grounds of the old Haslar Hospital, and provides horticulture, woodworking, art, and therapy for veterans of all three services. Further detail of our support can be found at pages 9 -11 of this report.

Our future strategy, therefore, is taking shape, and we now have a much clearer vision, in line with our values and standards, for the years ahead. However, we are not standing still, and we have identified three further organisations that meet our charitable social goals and funding criteria, and work is now ongoing to understand how we might support them, and to then develop a relationship as appropriate – exciting times, indeed.

Once again, fundamental to our success has been the loyalty, and selfless commitment, of our Remembrance Workers, who support our communities so well; my fellow Trustees and core team, who are fully committed to continuous improvement and results; the organisations that welcome our volunteers, and utilise their skills to best effect; and last, but not least; our wonderful donors for their incredible ongoing support.

Our foundations continue to strengthen, our resolve remains rock-solid, and our future looks extremely bright; and we will meet the challenges of 2025, and beyond, with confidence and optimism. Thank you, one and all.



Geraldine Norris DL

OVERVIEW OF OUR SERVICES

The League of Remembrance provides enduring and practical support to our Armed Forces veterans, their widows, and dependants, and to retired nursing staff; we are also able to support those individuals suffering from sickness or disability. We began our work in 1915 and are proud that now, as we progress through our second 100 years of service to the community, we look to continue and expand our operations.

ADMINISTRATION

CONTACT 95 Horseferry Road LONDON SW1P 2DX 07936 505664	INDEPENDENT EXAMINER Kreston Reeves 9 Donnington Park 85 Birdham Road CHICHESTER PO20 7AJ
INFORMATION info@leagueofremembrance.com www.leagueofremembrance.org.uk @LofR1915 https://www.facebook.com/leagueofremembrance	BANKER Metro Bank 1 Southampton Row LONDON WC1B 5HA
REGISTERED CHARITY NUMBER 213364	INVESTMENT MANAGER CCLA One Angel Lane LONDON EC4R 3AB
COMPANY REGISTRATION NUMBER 00171814	

STRUCTURE, GOVERNANCE AND MANAGEMENT

The League of Remembrance is a Charitable Company governed by a Memorandum of Association and Articles of Association last amended by Special Resolution in 2020.

Our Chief Executive, known as the Secretary, is responsible to the Council (the Trustees) for the management of all operations, and is directly answerable and accountable to the Chair of Council. Council members are ultimately responsible for all matters concerning governance, strategic direction, legal operation, and financial probity. They are selected for the working knowledge they have of charity-related activities, and the individual skills they can contribute to the charity's direction.

Patron

General The Lord Richards of Herstmonceux GCB CBE DSO DL

President

Mr Ian Taylor MBE

Vice-President

Mr Geoffrey Redman-Brown MA

Chair

Ms Geraldine Norris DL

Vice Chair

Ms Philippa Clare

Council Members

Mr Huw Dolphin
Mrs Christine Eberhardie TD
Mrs Sarah Chapman Galley

Secretary

Major Rob Thomas

Volunteer and Welfare Manager

Mrs Susan Taleghany

MEET OUR COUNCIL

Geraldine Norris DL is a Fellow of the Royal Society of Arts, Member of the Chartered Institute of Public Relations, and a Member of the Institute of Fundraising. Formerly Corporate Affairs Director EMEA of a global real estate company and Director of Operations for a national charity, she is currently Chair of Trustees of an independent school that recovers children that are so severely bullied that they self-exclude from school. She joined the First Aid Nursing Yeomanry (FANY) in 2006 and served on its Board for five years with responsibility for recruitment and fundraising, and is also a Freeman of the City of London and a Liveryman of The Worshipful Company of Farriers. Geraldine was commissioned as a Deputy Lieutenant of Greater London in 2022.

Philippa Clare is a passionate advocate for community, taking every opportunity to champion well-being, inclusivity, and collaboration. She has an extensive project development, communications, and fundraising background; a career built predominantly in the charity sector, spanning such organisations as Veterans Outreach Support, BAE Systems; The Prince's Trust and Help for Heroes. She is currently studying with the Open University to gain an MSc in Psychology. And, when not working, is happiest out at sea, or singing. Or both!

Sarah Chapman Galley is Head of New Business Office at an investment bank, and a chartered management accountant with close to two decades' experience in financial services accounting, analytics, and risk management across asset classes, with a focus on FIC. As well as product expertise, Sarah has specialised in investment banking cost management, a skill which she has adapted towards her volunteering efforts in the charity and education sectors.

Sarah attended Wharton Business School's Women's Executive Leadership Programme and featured in Brummell Magazine's "Top 30 Ones to Watch" 2017, a celebration of rising stars in the City of London. Sarah champions diversity in the workplace and as a mother to two young children is passionate about being a visible mother in the City.

Chris Eberhardie TD is a retired general and neuroscience nurse. She gained experience in various parts of the UK and Belgium, and has also worked with national and international nursing organisations. In 1979, Chris was elected as the first Chair of the European Association of Neuroscience Nurses, and was elected Vice-President of the World Federation of Neuroscience Nurses. Her research has centred on support in Traumatic Brain Injuries.

Chris joined the QARANC Reserve in 1970, and for most of the next 30 years was in the Army Neurosurgical Team. She was awarded the Territorial (Efficiency) Decoration in 1982, the First Clasp in 1988, and the 2nd Clasp in 1994.

On retirement, Chris lived in France until the death of her husband in 2015, at which point she returned to England to start a new career in the history of military medicine, and taking up volunteering in military charities.

Huw Dolphin is a solicitor and independent director. Having been a partner in a Global Law firm, Huw set up his own consulting practice in 2023. In this guise he provides commercial, strategic, and practical advice to boards of directors, lenders and investors involved in complex legal, commercial, and financial issues. Huw also managed one of his firm's offices, which consisted of over 150 people, for over 5 years.

Among Huw's professional interests are the encouragement of inclusion and diversity and the promotion of social mobility in the workplace. Huw has also previously held several roles in the voluntary and charitable sectors. As a father of an autistic son Huw also has a strong interest in how neuro-diverse young adults can be valued and found opportunities to contribute in work and society.

TRUSTEES REPORT

We, the Trustees, are pleased to present the Annual Trustees' Report and consolidated financial statements of the Charity. These financial statements comply with The League of Remembrance Governing Document, the Charities Act 2022, and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OUR CHARITABLE OBJECTS

The relief of persons who are in need, hardship, or distress, or suffering from loneliness and who are either/or:

- Widows or dependants of former members (whether alive or dead) of the Armed Forces of the Crown (veterans).
- Widows or dependants of other persons who have been killed or incapacitated in or through war or civil disaster or other exceptional circumstances.
- Former members of the Armed Forces of the Crown (veterans).
- Retired members of the nursing profession.

The relief of persons in need who are sick, convalescent, disabled, or infirm by relieving their suffering or assisting their recovery.

OUR CORE SERVICES

We provide direct, practical, and enduring support to Armed Forces veterans, their widows, and families, as well as to retired nurses and other clinical staff. The people we work with have given years of service to our communities and now, perhaps nearing, or following retirement, want to continue to do this for as long as they are able. Some may also be discovering a new life purpose in life, perhaps following a bereavement of a family member or illness. Whatever the need is, we are by their side, helping them to continue to feel valued, and to contribute to our communities.

As a charity, with over 100 years of experience, we strongly believe that helping people fulfil a need is not just about giving them the tools to enhance their health and well-being, but about encouraging them to play a full role in the process too.

We achieve this through volunteer placements, based on the principle of *'helping people, to help themselves, by helping others.'*

VOLUNTEERING PLACEMENTS

The core of what we do is volunteering. Today we continue to provide support to 49 retired nurses and veterans, and their widows and dependants, who serve, or have served, as voluntary Remembrance Workers, helping in hospitals, hospices, and community organisations, mainly across London, but also in Buckinghamshire and Essex. Our model is unique in this field, in that apart from bringing fresh purpose to their lives we both enable and direct our beneficiaries in giving of their time, skills and experience to our hospitals,

hospices and other institutions, thereby returning much greater value to the community and the individual than could ever be afforded otherwise.

OUR DEVELOPING STRATEGY AND SERVICES

As part of a new strategy, our priority remains to continue focussing on full, or improved, support to our Remembrance Workers. However, due to changes in the voluntary sector, and increasingly restricted opportunities for volunteering, we have, over the last 12 months, been partnering with a range of other organisations to see where else we can make a real difference to people's lives.

This focus of this partnering is primarily on delivering our second charitable objective, that of assisting in the recovery of those suffering from sickness or disability.

Our strategy is starting to become much clearer as a result of these partnering tests, and the following projects, detailed below, outline our progress to date.

SHORE LEAVE HASLAR

Located in the grounds of the former Haslar Naval Hospital this lovely community organisation, led by a veteran Royal Navy Nursing Officer, supports both veterans and others. Shore Leave Haslar provide activities, such as horticulture, gardening, art, and woodwork, to support their mental and physical health and wellbeing, all within a wonderful garden area. This garden also acts as a memorial to those who have served their nation; and provides veterans with a calm environment in which to recover and relax. We were

delighted to be able to provide them with funding to purchase new tools for use in the garden.

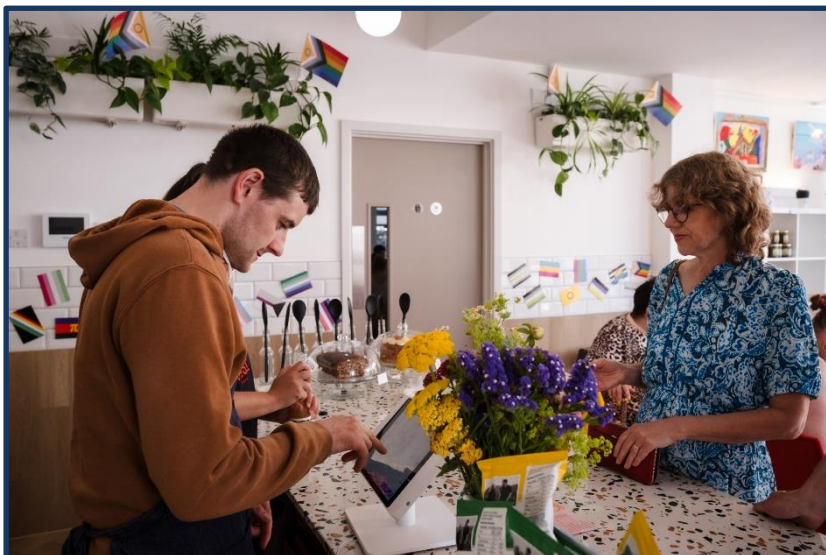
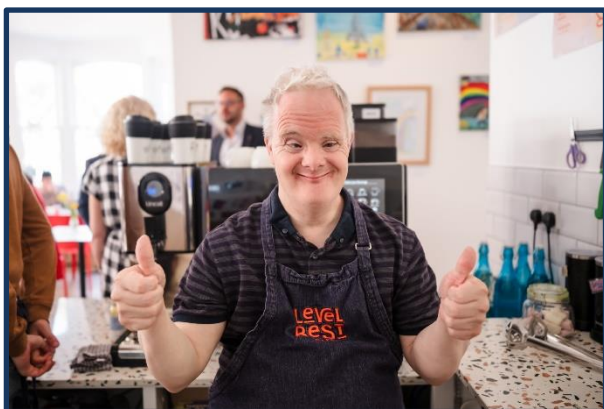


LEVEL BEST COLCHESTER

A charity based in Colchester, its focus is on training young disabled adults, primarily suffering from autism, in catering and service skills, with the objective of getting them into paid employment post-training.

After a successful trial we have now entered into a 5 year partnership in which we will support 20 disabled adults to acquire new skills and employment. We are currently supporting Nicola, whose manager says:

“Nicola has made great progress over her recent placement at Level Best. Her confidence has grown significantly, particularly when using the till and serving customers. Our café often gets very busy on a Wednesday (the day she attends) and Nicola has managed this very well. The instruction Nicola has required from staff has reduced since the start of her placement, she often uses her initiative to get on with her tasks, and regularly asks staff if the need help during her breaktimes. Nicola very much enjoys her time at Level Best; she feels that the skills she is learning will enhance her employability opportunities”



RIDING FOR THE DISABLED CHARLTON PARK

One of 465 such groups within RDA, this is one of only five that are run entirely by volunteers, some of whom have been volunteering there for over 30 years – this volunteering ethos sits perfectly with our traditional model.

They provide riding lessons and horse care skills for disabled children, delivery of which is entirely free of charge to those children participating.

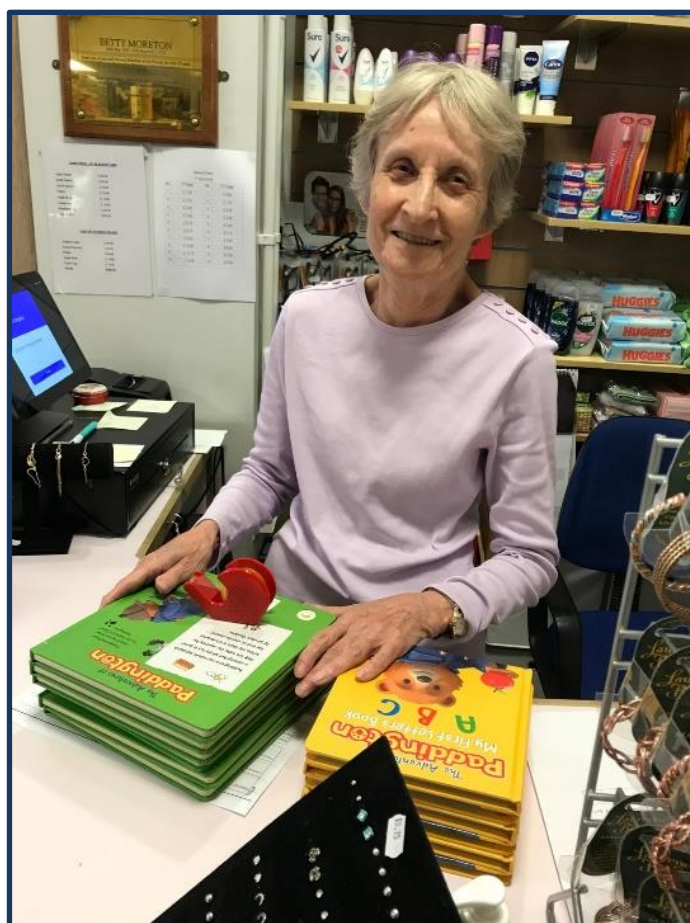
We visited them earlier this year to attend their 50th anniversary, and were extremely impressed by how the organisation is run, the wonderful volunteers, the joy of the children learning to ride, and the gratefulness of their parents for RDA giving them the opportunity to undertake such activity.

We are now supporting them to buy a new pony to deliver this riding experience to these children and, in December, will attend an event at Charlton Park where a prize will be given to the rider who has performed the best during the year. In honour of our founder, this prize will be named the 'Princess Beatrice Award'



OUR REMEMBRANCE WORKERS STORIES, THOUGHTS AND MEMORIES

SPOTLIGHT ON PAT, JILL MIKE, AND BRENDA



Pat Hooper – St George's Hospital

Pat's Story

I became a volunteer for the Friends of St George's Hospital in 2010, after retirement from full time employment, and normally 'work' for 3 days each week. Initially, I was either taking a tea trolley around the Outpatients Clinics, or a sweet trolley around the wards. Unfortunately, these services ceased during the pandemic, and were not subsequently re-instated.

I then devoted my time and energy to help in the thriving and successful Friends gift shop. My duties include replenishing goods such as sweets, crisps, drinks, chocolates, etc, and assisting with the delivery of orders, including soft toys, bone china, and other commodities.

The profits from the shop, along with any donations and bequests received, are used to provide services and equipment for the various wards, departments, and staff at the hospital.

Even though I am now closer to 80, than 70, years of age, I still thoroughly enjoy my voluntary work, and will continue to do so until my aches and pains tell me otherwise.



Jill Wickenden – Guy's Hospital

Jill's Story

I joined the volunteer service at Guy's Hospital in March 2005, following retirement from general employment, as a result of a friend who worked at Guy's, mentioning the hospital were looking for volunteers. She obtained the necessary application form for me to complete, I was selected for interview, and subsequently appointed. Six years later, I joined the League of Remembrance.

During my time volunteering I have undertaken a variety of roles, including serving in the 'Thrift Shop'; assisting on the Helpdesk, and directing patients to the various clinics; and assisting the Orthopaedic secretaries with various administrative tasks such as folding envelopes and sending out letters.

When COVID precautions commenced at the hospital, I was asked if I would be willing to work 2 days a week, and continue to assist the Orthopaedic Dept. I carried on doing this until recently, when, because the hospital no longer sends out hard copy letters, my role became redundant. I reverted, therefore, back to my previous role as at the Help Desk, now called a Wayfinder, where I volunteer on one day a week.

I really enjoy my work as a volunteer at Guys, otherwise I would not have stayed as long as I have done. The staff are really helpful and friendly, and it is so lovely going to volunteer there. Apart from the friendly atmosphere, and welcome I get on arrival at the hospital, it is the fact that each day fills me with job satisfaction, and the feeling of being so well supported, that keeps me going.



Mike Sims – St George's Hospital

Mike's Story

After 27 years in the RAF Medical Branch, I continued in civilian healthcare, including three years as a manager in St George's Hospital. I retired from this role, and then became a volunteer in the hospital, something which I have been doing for the last 5 years, with the last three spent in the Endoscopy Dept.

My role is a patient-facing one; greeting the patients when they arrive, and sitting with some of them who are obviously very nervous before going in for their procedures. This may also include supporting their accompanying relatives, who may also be showing signs of worry.

Once the patients have been moved back to the Recovery Ward, I spend some time with them, making drinks and light snacks, and keeping their relatives informed of their progress. Once they are ready for discharge, I escort them to the Discharge Lounge where I ensure they are joined with their relatives, and make them all hot drinks before they leave.

The personal contact with patients and their relatives/friends is the best part of the job, and one in which I feel I am able to offer support and comfort. Additionally, the doctors and nursing team are amazing, and it is a pleasure to be treated as one of their own.



Brenda Moreton – Shopmobility Wandsworth

Brenda's Story

I was born, brought up, and still live in, Battersea, S London. My last job before I retired was Committee Secretary and Fundraiser for St George's Hospital. This is where I met Susan, Volunteer and Welfare Manager, at the League of Remembrance. After I finally retired, Susan approached me to join the League.

I have always kept busy being a magistrate, nanny, Rotarian, and guide captain, to name but a few. I enjoy walking and love doing crafts of all sorts. I am still a great letter writer (mostly typed nowadays), which my family says suits me well as I always have something to say. Last, but not least, I also care for my great niece and nephew.

My other charity, apart from the League, is Shopmobility. I go every Tuesday to Wandsworth and take wheelchair and disabled people shopping. This is also open to all people, whether disabled or not. It is a door-to-door service, and very worthwhile; and pushing a wheelchair keeps me fit and healthy. I also fundraise as well, and am kept very busy making things for the Xmas sale.

MEMORIES AND THOUGHTS



“Thank You From Jill”

7th September 2024

Dear Susan and Rob,
I hope you both like cats.
Thank you for arranging a visit to the National
Army Museum. I enjoyed what I saw very
much and felt I hadn't done it justice. So I
shall visit again but will get a bus from
Victoria Station and not walk from Sloane Sq.
It was good seeing you and Rob again and
look forward to Christmas. I hope I am not
being presumptuous thinking it will be St. Martin's
again. See you before then Susan. Love, Patricia xx

"Thank You From Patricia"

WELFARE SUPPORT

We also provide enduring support to those Remembrance Workers who, through infirmity or ill health, are no longer able to volunteer in any capacity. Our offer for these 'Honorary Remembrance Workers' covers everything from home visits, ensuring they are able to attend our social events, acknowledging birthdays and anniversaries, signposting to other organisations, financial support, and other welfare support.



“One of Our Welfare Visits To Maureen”

SOCIAL EVENTS

Companionship, friendship, and camaraderie are what binds us all together, and at the centre of this is the provision of social events. This year, we celebrated together at our 'Spring Lunch, held in the Union Jack Club, and recently enjoyed a visit to the National Army Museum.



“Relaxing At the National Army Museum”

IN REMEMBRANCE

Sadly, we have lost another two of our Remembrance Workers over the last 12 months. Between them, they put in many thousands of volunteering hours in support of their local communities.

Thank you for your service – we will not forget you.



In Memoriam

Dawn McCall

Joan McLoughlin

THE ROLL CALL OF REMEMBRANCE WORKERS

Active (as at 31 Aug 2024)

Mr Paul Barnsley
Ms. Karen Barrett
Ms. Jane Bowley
Ms. Laura Bowley
Mrs Betty Brack
Mr Michael Bunce
Mr Jack Ellis
Mr Lawrence St Clair Fenty
Major (Rtd) Henry J Gardiner
Mrs Susan Gardiner
Mr Sachin Handa
Ms. Pat Hooper
Mrs Dorothy Howlett
Mrs Pat Hutton
Mrs Georgina Kelly
Mr Adrian Kench
Mrs Sandra Kench
Mrs Sue Leyland
Miss Naomi Manikkawasagan
Mrs Shantini Manikkawasagan
Ms. Myriam Marriott
Miss Toni McCabe
Mr Robert McCall
Miss Donna Mills
Mr Derek Mitchell

Ms. Brenda Moreton
Ms. Wendy Morris
Mr Patrick Mulhern
Ms. Marian Roiser
Mr Martin Roscoe
Mr Stephen Sambrook
Mr Michael Sims
Mrs Pat Slaven
Ms. Avril Smith
Mr Cyril Victor
Mrs Patricia Walton
Mr William Watkins
Mrs Jill Wickenden

Honorary

Ms. Anita Campbell
Mrs Jane Cooper
Mrs Pat Culver
Mrs Sue Cypher
Mrs Margaret Donovan
Miss Jane Gully
Mr Gary Lee
Miss Catherine MacMillan
Mrs Eileen McKinder
Ms. Anne Rollings
Ms. Maureen Strange

WHERE OUR REMEMBRANCE WORKERS VOLUNTEER

AGE UK
Autism Family Support
Buckingham Community Hospital
Chelsea & Westminster Hospital
Colchester General Hospital
Colchester Food Bank
CWGC
Florence Nightingale Hospice
Guy's Hospital
Level Best Colchester
Oxford Asylum Welcome
Scrap Store Wandsworth
St George's Hospital
St Mary's Hospital
St Thomas' Hospital
The Company of Nurses
The Willen Hospice Shop
The Royal British Legion
The Royal Hospital Chelsea Infirmary
The Salvation Army
Waddesdon Manor Wildlife Trust
Woolverton Community Foodbank

OUR WONDERFUL DONORS AND SUPPORTERS

THANK YOU

Thank you so much for all the generous, philanthropic, support from our individual donors, trusts, and foundations.

The William Brake Foundation

The Barratt Foundation

Yorkshire Building Society

East of England Co-op Greenstead Colchester

POLICIES AND STATEMENTS

Investment Policy

The Council (the formal name for our body of Trustees) reviews the investment performance of its portfolio, as part of our Board meetings, at least three times per year. At one of these meetings, a representative from CCLA Investment Management Limited (CCLA) attends, gives a verbal briefing, and their written investment report is examined in detail. On the other occasions, a written brief is received prior to the meeting in order to inform our decisions. The charity's intention is to derive the maximum income possible in current economic conditions from its investments, and considers a minimum of a four-monthly review will satisfy this intent.

Our portfolio is invested in two COIF Charity Funds, which are monitored and supervised for the benefit of participating charities by an independent board of individuals, with considerable investment, legal and other experience. As part of its responsible approach, the COIF Charities Investment Fund Board has formally agreed to consider social, environmental, and economic factors as part of the investment process. This three-fold approach encompasses firstly the Fund's exclusions, secondly a pro-active strategy with companies, and thirdly an active corporate governance policy.

Reserves Policy

The Council periodically reviews the need for, and the level of, financial reserves held by the charity. This review encompasses risk, the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of reserves.

In common with other charities, the League of Remembrance holds free reserves to ensure that our services can continue during an extended period of unforeseen reduced income or increased expenditure.

Our reserves policy is set with particular reference to the financial risks facing the charity. Our biggest risk is that our income, generated entirely from our Invested Reserve and through private donations, suddenly drops because of unforeseen factors beyond our control. In these circumstances, reserves may need to fund operating expenditure while the organisation is put back onto a stable footing.

The current review concluded that to allow the charity to be managed efficiently, and to provide a buffer for uninterrupted services if our donated income drops significantly, a Reserve which consistently generates a minimum dividend return of 50% of our average operating expenditure be maintained. Critically, this dividend is not determined by the value of our Reserve (something that has fluctuated between £1M and £1.9M over the last few years) but by the number of units held within our Reserve investment funds. Drawing down on this Reserve, therefore, carries a significant risk of reducing dividend returns, and a subsequent inability to cover critical operating costs.

We also concluded, however, that our Reserve needs to be drawn down upon as necessary to meet the ever-increasing need of our volunteers at hospitals, hospices, and other social institutions; and those other organisations/individuals we support. This will involve risk, but risk that we believe is manageable with regular scrutiny and oversight.

Risk Management Policy

Risk is recorded on a Register, assessed at each of our Council Meetings, and adequate measures implemented to accept, reduce, transfer, or terminate any risks to which the charity is exposed. This assessment includes financial risks associated with the charity's investments which are addressed at each of our meetings.

Trustees Responsibility Statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity, of the incoming resources, and of the application of resources of the charity for that period.

- In preparing these financial statements, the Trustees are required to:
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed;

Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper 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 2022 and the Charity (Accounts and Reports) Regulations 2015. 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.

This report was approved by the Trustees and signed on their behalf by:



Geraldine Norris DL

Chair

Date: 11 February 2025

The League of Remembrance
(A company limited by guarantee)

Independent examiner's report
For the year ended 31 August 2024

Independent examiner's report to the Trustees of The League of Remembrance ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

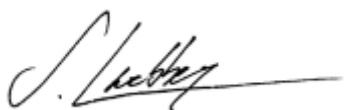
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 12 February 2025

Simon Webber BA (Hons), DChA, FCA

Kreston Reeves LLP
Chartered Accountants
Chichester

The League of Remembrance
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 August 2024

	Note	Restricted endowment funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	2	-	11,104	11,104	24,719
Investments	3	-	53,848	53,848	53,874
Total income and endowments		-	64,952	64,952	78,593
Expenditure on:					
Raising funds		-	50	50	546
Charitable activities	4	-	103,098	103,098	105,484
Total expenditure		-	103,148	103,148	106,030
Net expenditure before net gains/(losses) on investments		-	(38,196)	(38,196)	(27,437)
Net gains/(losses) on investments		9,896	89,975	99,871	(94,381)
Net movement in funds		9,896	51,779	61,675	(121,818)
Reconciliation of funds:					
Total funds brought forward		154,414	1,538,301	1,692,715	1,814,533
Net movement in funds		9,896	51,779	61,675	(121,818)
Total funds carried forward		164,310	1,590,080	1,754,390	1,692,715

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 29 to 38 form part of these financial statements.

The League of Remembrance
(A company limited by guarantee)
Registered number: 00171814

Balance sheet
As at 31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Investments	10	1,723,816	1,643,945
		1,723,816	1,643,945
Current assets			
Debtors	11	1,014	954
Cash at bank and in hand		34,683	52,837
		35,697	53,791
Creditors: amounts falling due within one year	12	(5,123)	(5,021)
Net current assets		30,574	48,770
Total assets less current liabilities		1,754,390	1,692,715
Net assets excluding pension asset		1,754,390	1,692,715
Total net assets		1,754,390	1,692,715
Charity funds			
Endowment funds	13	164,310	154,414
Restricted funds	13	-	-
Unrestricted funds	13	1,590,080	1,538,301
Total funds		1,754,390	1,692,715

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Geraldine Norris DL

Date: 11 February 2025

The notes on pages 29 to 38 form part of these financial statements.

The League of Remembrance
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 August 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The League of Remembrance meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

There are no material uncertainties that cast significant doubt upon the charity's ability to continue as a going concern.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 Expenditure

Cost of charitable expenditure includes those expenses incurred by the Remembrance Workers and costs from fundraising activities.

Expenditure is recognised in the period in which the obligation arises. Expenditure includes attributable VAT which cannot be recovered.

Costs of raising funds are those incurred in seeking voluntary contributions and do not include the costs of dissemination information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activity events and non-charitable trading.

Expenditure on charitable activities is incurred on directly on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

The League of Remembrance
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 August 2024

1. Accounting policies (continued)

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	20% straight line
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1.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

1.7 Debtors

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

1.8 Cash at bank and in hand

Cash at bank and 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.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

The League of Remembrance
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Notes to the financial statements
For the year ended 31 August 2024

1. Accounting policies (continued)

1.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

1.12 Fund accounting

The Council of the League of Remembrance acts as Trustee of the League of Remembrance (1914-45) Endowment Trust Fund, which is a restricted fund that must be preserved for the purpose of endowment. All contributions to the Fund are invested in the name of the League, and the investments must be kept separate from the other funds of the League, and the investments.

The remaining reserves relate to an unrestricted operating fund, generating income for the charity to use in accordance with its objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grants and donations	11,104	11,104	24,719
	<u> </u>	<u> </u>	<u> </u>
Total 2023	24,719	24,719	
	<u> </u>	<u> </u>	

3. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from listed investments	53,848	53,848	53,874
	<u> </u>	<u> </u>	<u> </u>
Total 2023	53,874	53,874	
	<u> </u>	<u> </u>	

The League of Remembrance
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Notes to the financial statements
For the year ended 31 August 2024

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Charitable activities	103,098	103,098	105,484
	<u>103,098</u>	<u>103,098</u>	<u>105,484</u>
Total 2023	105,484	105,484	
	<u>105,484</u>	<u>105,484</u>	

5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	53,958	49,140	103,098	105,484
	<u>53,958</u>	<u>49,140</u>	<u>103,098</u>	<u>105,484</u>
Total 2023	59,768	45,716	105,484	
	<u>59,768</u>	<u>45,716</u>	<u>105,484</u>	

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Grants in aid	50,670	50,670	56,378
Amenities	3,288	3,288	3,390
	<u>53,958</u>	<u>53,958</u>	<u>59,768</u>
Total 2024	53,958	53,958	59,768
	<u>53,958</u>	<u>53,958</u>	<u>59,768</u>
Total 2023	59,768	59,768	
	<u>59,768</u>	<u>59,768</u>	

The League of Remembrance
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Notes to the financial statements
For the year ended 31 August 2024

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Secretary	26,215	26,215	26,358
Printing, stationary and advertising	988	988	1,552
Insurance	345	345	703
Other overheads	5,251	5,251	2,633
Payroll	1,800	1,800	1,469
Rates	304	304	578
Rent	9,797	9,797	8,520
Legal and professional	13	13	13
Computer costs	1,025	1,025	620
Accountancy	3,402	3,402	3,270
Total 2024	<u>49,140</u>	<u>49,140</u>	<u>45,716</u>
Total 2023	<u>45,716</u>	<u>45,716</u>	

6. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,450	3,270
Fees payable to the Charity's independent examiner in respect of: All other services not included above	<u>1,732</u>	<u>1,469</u>

7. Staff costs

	2024 £	2023 £
Grants-in-aid and salaries	75,170	80,878
Contribution to defined contribution pension schemes	1,715	1,858
	<u>76,885</u>	<u>82,736</u>

The League of Remembrance
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 August 2024

7. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Remembrance Workers	35	40
Secretary	1	1
	36	41

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel salaries, inclusive of Employers NI and pension contributions, paid during the year were £26,215 (2023: £26,585).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 August 2024, expenses totalling £327 were reimbursed or paid directly to 1 Trustee (2023 - £103 to 1 Trustee).

9. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 September 2023	1,676
At 31 August 2024	1,676
Depreciation	
At 1 September 2023	1,676
At 31 August 2024	1,676
Net book value	
At 31 August 2024	-
At 31 August 2023	-

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Notes to the financial statements
For the year ended 31 August 2024

10. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 September 2023	1,643,945
Disposals	(9,466)
Revaluations	89,337
At 31 August 2024	<u>1,723,816</u>
Net book value	
At 31 August 2024	<u>1,723,816</u>
At 31 August 2023	<u>1,643,945</u>

Material restrictions:

The Endowment Fund constitutes £164,307 (2023: £154,414) of the total market value. The remainder is in the Unrestricted Operating Fund.

Historical cost:

The historic cost of the investments is £987,714 (2023: £997,180).

11. Debtors

	2024 £	2023 £
Due within one year		
Prepayments and accrued income	1,014	954
	<u>1,014</u>	<u>954</u>

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,501	1,108
Other creditors	-	450
Accruals and deferred income	3,622	3,463
	<u>5,123</u>	<u>5,021</u>

The League of Remembrance
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Notes to the financial statements
For the year ended 31 August 2024

13. Statement of funds

Statement of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 August 2024 £
Unrestricted funds					
Operating Fund	1,538,301	64,952	(103,148)	89,975	1,590,080
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Endowment funds					
Endowment Fund	154,414	-	-	9,896	164,310
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	1,692,715	64,952	(103,148)	99,871	1,754,390
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The League of Remembrance
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Notes to the financial statements
For the year ended 31 August 2024

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 August 2023 £
Unrestricted funds					
Operating Fund	1,651,991	78,593	(106,030)	(86,253)	1,538,301
Endowment funds					
Endowment Fund	162,542	-	-	(8,128)	154,414
Total of funds	1,814,533	78,593	(106,030)	(94,381)	1,692,715

Operating Fund

The Operating Fund is an unrestricted that is used to further the charity's objectives. The fund has arisen over many years of the charity investing large donations and legacies into various types of investments to give the charity a regular return in order to carry out its charitable activities.

Endowment Fund

The Council of the League acts as Trustee of the League of Remembrance (1914-45) Endowment Trust Fund, which is a restricted fund which must be preserved for the purpose of endowment. All contributions to the Fund are invested in the name of the League, and the investments must be kept separate from the other funds of the League.

The capital of the Trust Fund has been placed in the care of the charity commissioners COIF as the best way of securing the perpetuity of the Fund.

The income on this fund is to be paid to the League and to be used for general purposes in accordance with the establishment of the Fund on 26 November 1931, and is therefore restricted.

The League of Remembrance
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Notes to the financial statements
For the year ended 31 August 2024

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Endowment funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Fixed asset investments	-	1,723,816	1,723,816
Current assets	164,310	(128,613)	35,697
Creditors due within one year	-	(5,123)	(5,123)
Total	164,310	1,590,080	1,754,390

Analysis of net assets between funds - prior period

	Endowment funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Fixed asset investments	154,414	1,489,531	1,643,945
Current assets	-	53,791	53,791
Creditors due within one year	-	(5,021)	(5,021)
Total	154,414	1,538,301	1,692,715

15. Operating lease or licence commitments

At 31 August 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	1,770	3,938

16. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

17. Related party transactions

There were no related party transactions during the period (2023: £nil).

