

REGISTERED CHARITY NUMBER: 1129753

The D-Day Revisited Society

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2019

The D-Day Revisited Society

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The D-Day Revisited Society

Report of the Trustees for the Year Ended 31 December 2019

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees delegate day-to-day management of the charity to the Chairman John Phipps, and Secretary & Treasurer Victoria Phipps, with support from fellow trustee Eleanor Gibbs.

The D-Day Revisited Society

Report of the Trustees for the Year Ended 31 December 2019

Objectives and activities

Objectives and aims

The trustees apply the income of the charity in furthering the following objects ("the objects"):

1. the relief of former members of the Armed Forces of the Crown who are in need by virtue of financial hardship, sickness, disability or the effects of old age and who are:
 - (a) Veterans of the D-Day Landings in Normandy; or
 - (b) Veterans of other conflicts in which HM Armed Forces were involved;
2. the commemoration and remembrance of members of the Armed Forces of the Crown who died while on active service and the encouragement of public recognition of the sacrifice made by such persons;
3. the education of the public, especially the younger generation, in the history of World War II in particular through the stories and memories of those persons who were serving in the Armed Forces of the Crown during World War II.

D-Day Revisited was first established in October 2008 for the primary purpose of funding a 65th anniversary visit by British Armed Forces Veterans to the Normandy Landings Sites and surrounding region. Assets of the Society were settled in Trust on 12th March 2009; a further Trust Deed was executed dated 20th May 2009, when charitable status was granted. Functions of the Society are all carried out by volunteers and include regular meetings.

Since and including June 2009 the Charity has taken a large group of veterans & helpers to Normandy every year. June 2019 was therefore the 11th pilgrimage. This is usually the largest group visiting Normandy for the anniversary, and many events are planned to ensure good use of time. Special care is given to health and safety, routinely including a significant quantity of professional medics. Details of pilgrimage visits can be found on the charity's website www.d-dayrevisited.co.uk

As always, the Charity maintains the guiding adage that since these men and women didn't have to meet costs for their first visit to Normandy in 1944, they shouldn't have to pay now! Accordingly, the whole of the anniversary trip is free of charge to veterans, with a modest (concessionary) contribution requested from a veteran's companion or spouse.

The D-Day Landings in June 1944 remain the largest seaborne landings in world history. Thousands of lives were lost in this massive offensive, and we hope to pay some small tribute to the boys who never came home by ensuring they are not forgotten. These trips are so personally important for World War II Veterans who survived and made promises that they would make that journey and take the time to remember their fallen comrades.

The charity makes considerable efforts to ensure that visits to Normandy are as beneficial and memorable as possible; this is for veterans themselves, but also members of their families, guests and those whom we meet in Portsmouth and in France. In terms of "Public Good", the charity makes efforts to provide opportunities for veterans to engage with the public, especially with the younger generations.

The D-Day Revisited Society

Report of the Trustees for the Year Ended 31 December 2019

Objectives and activities

Significant activities

Directed by its Trustees, this year D-Day Revisited continued in pursuit of its primary aims to operate in support of Veterans of the D-Day Landings in Normandy.

2019 was a little different as 6th June marked the 75th anniversary of D-Day and it had been decided that, after 11 years, this would be the last group pilgrimage to the beaches and battlefields of Normandy. The Trustees consequently wanted to make it a very special year for the charity's veteran friends and as well as the visit to Normandy in June, planned some additional events to mark this significant anniversary.

The main activity was still the group pilgrimage visit to the D-Day landing grounds in Normandy. This took place during the period 1st to 9th June with a contingent of 40 veterans accompanied by spouses, helpers, a General Practitioner and 8 qualified medical volunteers currently serving with the Queen Alexandra Royal Army Nursing Corps.

As is tradition, the June 2019 pilgrimage trip began with a group visit to Southwick House in Portsmouth. As General Eisenhower's wartime HQ, this is a fitting place perfectly themed for the first evening. This year's guests were Susan Eisenhower, granddaughter of the man who went on to become President of America, and the Hon. Henry Montgomery, grandson of 1st Viscount Montgomery of Alamein. The Trustees were pleased to welcome several other friends and dignitaries with whom the charity had formed a close relationship during the last 11 years and they in turn were honoured to spend an evening in the company of our treasured veterans.

D-Day Revisited makes considerable efforts to ensure that visits to Normandy are as beneficial and memorable as possible; this is for veterans themselves, but also members of their families, guests and those whom we meet in Portsmouth and in France. The charity always strives to provide opportunities for veterans to engage with the public, especially younger generations.

Another important event came in the build up to the 6th of June anniversary, when the 'D-Day 75 Garden' was introduced at the Royal Horticultural Society's Chelsea Flower Show in London. Charity secretary, Victoria Phipps, had led the 9 month campaign to raise donations from generous corporations, private donors and crowdfunding. This money enabled the powerful installation, designed by John Everiss, to be unveiled in the grounds of the Royal Hospital Chelsea in the presence of dozens of D-Day veterans in May 2019.

This 6 day long annual horticultural event began just two weeks before the 6th June anniversary and offered an ideal platform from which to introduce the Normandy veterans on home soil and give them an opportunity to share their stories with members of the public. The charity assisted veterans both financially and logistically in their journey to London from across the country and offered accommodation at the nearby Grosvenor Hotel for those wishing to stay for more than one day.

Following the Show, the Garden was relocated to a permanent site on the cliffs overlooking Gold Beach and the famous Mulberry Harbour at Arromanches. On 6th June 2019 it was gifted to the Mayor of the town by veterans in a ceremony marking 75 years since the day when thousands of allied soldiers landed on the beaches below. It will remain at Arromanches as a lasting legacy to the D-Day veterans to ensure their story is never forgotten.

The D-Day Revisited Society

Report of the Trustees for the Year Ended 31 December 2019

Objectives and activities

The 'D-Day 75 Garden' was seen by Chelsea's 2.1 billion global media audience and 166,500 visitors including TRH The Duke and Duchess of Cambridge and other members of the Royal Family. In Arromanches the BBC broadcast the 6 o'clock News live from the new site on 6th June as part of their 75th anniversary coverage.

In addition to this D-Day Revisited Chairman, John Phipps, worked tirelessly to ensure the wartime gunboat HM MA/SB 27 was restored in time to make her first voyage to Normandy since 1944 alongside the veterans of the D-Day Revisited group who departed Portsmouth on board Brittany Ferries' 'Mont St Michel' on 3rd June.

Happily this target was met and the veterans enjoyed seeing the Motor Anti-Submarine Boat take her place in convoy with the ferry alongside fellow Royal Navy 'Coastal Forces' gunboats of the Second World War. She motored safely up the River Orne and rested beside the famous Pegasus Bridge paratrooper landing site as the sun set.

Veterans had the opportunity to visit MA/SB 27 on the 5th of June when a trip to the Pegasus Bridge site was scheduled in the itinerary. D-Day Revisited was then privileged to hold a ceremony of remembrance in honour of Royal Navy veteran Ted Palmer who sadly passed away earlier in the year. In the presence of his widow, Royal Navy Commodore Rex Cox led the military ceremony during which Ted's ashes were scattered from the deck into the River Orne, just as he had wished.

Throughout the planning for the 75th anniversary events, the charity's committee continued to include two veterans in all its meetings. These are Richard Llewellyn (RN - HMS Ajax) and John Dennett (RN - HMLST 322). Such close consultation helps to ensure the charity properly includes input from the veterans which is used to manage expectations. An ongoing close connection with veterans is maintained throughout the year.

Public benefit

We have referred to advice contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives, and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives which they have set.

Veteran members of our committee have told us of the positive feedback they have had from their comrades; often expressing how uplifted they feel after the visit to Normandy with D-Day Revisited. Many of these elderly ladies and gentlemen lead relatively small lives nowadays, with very few people aware of the extraordinary things they did in their youth, fighting for freedom in Europe. Travelling to France in the company of those who fought alongside them and paying tribute to the friends who didn't come home is a very cathartic and enriching experience for them. It is also hugely valuable for the younger generations in Normandy to see the old veterans making this effort and to have the opportunity to speak with them about what happened. It inspires in all of us a will to listen to their personal accounts and spread awareness of what happened, so future generations might avoid a similar conflict in future.

Grantmaking

The charity awards grants of £725 each to veterans and their carers to help pay for their anniversary trips to the battlegrounds in which they fought. These grants are awarded once the veteran has been verified and they have provided evidence of their travel arrangements.

The D-Day Revisited Society

Report of the Trustees for the Year Ended 31 December 2019

Financial review

Financial position

Resources incoming and expended of the charity for the period are mostly related to the 75th Anniversary trip to Normandy in June 2019, and the D-Day 75th anniversary garden project.

As with previous years, the charity asked companions to make a financial contribution towards the cost of their place. Although acknowledging income from the LIBOR Fund, it was judged necessary for booking and administrative purposes to require this payment. Not least of the concern is to secure a binding commitment from those who plan to join the group. Also, it is readily appreciated by those travelling that extra costs are met beyond the intended scope of LIBOR support.

To comply with the organisation's own strict rule, all the veterans must be included free of charge. The £200 contribution from companions, along with smaller individual donations helped towards extra costs.

The trustees consider that there are no major risks or uncertainties facing the charity.

Reserves policy

There were significant reserves at 31 December 2019 due to receipt of the LIBOR funds in previous years; however these reserves will be utilised in future years as additional funding is passed on to veterans planning to make their trips.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The Trust Deed states that the first trustees shall hold office for fixed terms of between three and four years. There must be at least three trustees. Apart from the first trustees, every trustee must be appointed for a term of three years by a resolution of the trustees passed at a special meeting called under clause 15 of the Deed.

In selecting individuals for appointment as Trustees, the Deed states that Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Organisational structure

The trustees meet at least once a quarter to manage the affairs of the charity.

Induction and training of new trustees

New trustees are provided with copies of the Charity Commission's leaflet CC3, describing Responsibilities of Charity Trustees.

The D-Day Revisited Society

Report of the Trustees for the Year Ended 31 December 2019

Structure, governance and management

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

It is a benefit to the charity that it is closely supported by a trading company which provides premises and administration facilities free of charge. The same company is ISO certified and the charity draws on those procedures for risk assessment and management generally.

Reference and administrative details

Registered Charity number

1129753

Principal address

The Armoury Building
Hawarden Aviation Park
Flint Road
Chester
CH4 0GZ

Trustees

J H Phipps
V A Phipps
F Faversham-Pullen (resigned 1/2/2019)
E Gibbs (appointed 16/4/2019)

Independent Examiner

Ellis & Co
Chartered Accountants
114-120 Northgate Street
Chester
CH1 2HT

Bankers

NatWest Bank plc

30/10/2020

Approved by order of the board of trustees on and signed on its behalf by:



.....
V A Phipps - Trustee

**Independent Examiner's Report to the Trustees of
The D-Day Revisited Society**

Independent examiner's report to the trustees of The D-Day Revisited Society

I report to the charity trustees on my examination of the accounts of The D-Day Revisited Society (the Trust) for the year ended 31 December 2019.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England & Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Robert Ellis FCA
Institute of Chartered Accountants in England & Wales
Ellis & Co
Chartered Accountants
114-120 Northgate Street
Chester
CH1 2HT

Date:

The D-Day Revisited Society

**Statement of Financial Activities
for the Year Ended 31 December 2019**

	Notes	2019 Unrestricted fund £	2018 Total funds £
Income and endowments from			
Donations and legacies	3	325,406	530,420
Charitable activities	4		
Veterans' commemorative trips		2,065	7,759
Total		327,471	538,179
Expenditure on			
Charitable activities	5		
Veterans' commemorative trips		575,194	287,007
Charitable donations		-	5,210
D-Day 75th anniversary garden project		330,004	-
Other		41,199	6,103
Total		946,397	298,320
NET INCOME/(EXPENDITURE)		(618,926)	239,859
Reconciliation of funds			
Total funds brought forward		912,155	672,296
Total funds carried forward		293,229	912,155

Continuing operations

All income and expenditure has arisen from continuing activities.

The D-Day Revisited Society

Statement of Financial Position
31 December 2019

	Notes	2019 Unrestricted fund £	2018 Total funds £
Fixed assets			
Tangible assets	10	384,272	234,682
Current assets			
Debtors	11	-	17,452
Cash at bank		249,093	829,284
		<u>249,093</u>	<u>846,736</u>
Creditors			
Amounts falling due within one year	12	(340,136)	(169,263)
		<u>(91,043)</u>	<u>677,473</u>
Net current assets			
		<u>293,229</u>	<u>912,155</u>
Total assets less current liabilities			
		<u>293,229</u>	<u>912,155</u>
NET ASSETS			
		<u>293,229</u>	<u>912,155</u>
Funds	13		
Unrestricted funds		<u>293,229</u>	<u>912,155</u>
Total funds		<u>293,229</u>	<u>912,155</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/10/2020 and were signed on its behalf by:



.....
V A Phipps - Trustee

The D-Day Revisited Society

**Notes to the Statement of Cash Flows
for the Year Ended 31 December 2019**

1. Reconciliation of net (expenditure)/income to net cash flow from operating activities	2019	2018
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(618,926)	239,859
Adjustments for:		
Decrease/(increase) in debtors	17,452	(17,197)
Increase in creditors	170,873	154,388
	<hr/>	<hr/>
Net cash (used in)/provided by operations	(430,601)	377,050
	<hr/> <hr/>	<hr/> <hr/>

2. Analysis of changes in net funds

	At 1/1/19	Cash flow	At 31/12/19
	£	£	£
Net cash			
Cash at bank	829,284	(580,191)	249,093
	<hr/>	<hr/>	<hr/>
	829,284	(580,191)	249,093
	<hr/>	<hr/>	<hr/>
Total	829,284	(580,191)	249,093
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The D-Day Revisited Society

Notes to the Financial Statements for the Year Ended 31 December 2019

1. The charity

The charity is an unincorporated charity controlled by a deed of trust, registered in England.

The principal address is:
The Armoury Building
Hawarden Aviation Park
Flint Road
Chester
CH4 0GZ

2. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Tangible fixed assets

No depreciation has been provided on the charity's sole tangible fixed asset, an MASB 27 Gunboat.

Taxation

The charity is exempt from tax on its charitable activities.

The D-Day Revisited Society

Notes to the Financial Statements - continued for the Year Ended 31 December 2019

2. Accounting policies - continued

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.

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.

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 amortised cost using the effective interest method.

Going concern

These accounts have been prepared on the going concern bases of accounting. There are no material uncertainties relating to the charity's ability to continue as a going concern. The charity has significant cash reserves. The major component of the charity's liabilities is the amount due to Cokebusters Limited of £331,824. As stated in Note 14, the directors of Cokebusters Limited are not looking for repayment of this debt until the MASB 27 boat is sold.

3. Donations and legacies

	2019	2018
	£	£
Donations	325,406	30,420
Exceptional items	-	500,000
	<u>325,406</u>	<u>530,420</u>

The exceptional donations and legacies relate to funds donated by HM Treasury. These funds originally came from fines levied on the banking industry for manipulating LIBOR.

Several companies supplied goods and services free of charge for the D-Day 75th Anniversary Garden Project. The Trustees have estimated the value of these goods and services at £165,000 and this value has been included in in donations and charitable activities costs.

The D-Day Revisited Society

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2019**

4. Income from charitable activities

	Activity	2019	2018
		£	£
Trip contributions	Veterans' commemorative trips	<u>2,065</u>	<u>7,759</u>

5. Charitable activities costs

	Direct Costs	Grant funding of activities (see note 6)	Totals
	£	£	£
Veterans' commemorative trips	216,490	358,704	575,194
D-Day 75th anniversary garden project	<u>330,004</u>	-	<u>330,004</u>
	<u>546,494</u>	<u>358,704</u>	<u>905,198</u>

6. Grants payable

	2019	2018
	£	£
Veterans' commemorative trips	<u>358,704</u>	<u>209,935</u>

7. Support costs

	Management	Finance	Governance costs	Totals
	£	£	£	£
Other resources expended	<u>33,150</u>	<u>33</u>	<u>8,016</u>	<u>41,199</u>

8. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

The D-Day Revisited Society

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

9. Comparatives for the statement of financial activities	Unrestricted fund £
Income and endowments from	
Donations and legacies	530,420
Charitable activities	
Veterans' commemorative trips	7,759
	<hr/>
Total	538,179
Expenditure on	
Charitable activities	
Veterans' commemorative trips	287,007
Charitable donations	5,210
Other	6,103
	<hr/>
Total	298,320
	<hr/>
NET INCOME	239,859
Reconciliation of funds	
Total funds brought forward	672,296
	<hr/>
Total funds carried forward	912,155
	<hr/> <hr/>
10. Tangible fixed assets	MASB 27 Gunboat £
Cost	
At 1 January 2019	234,682
Additions	149,590
	<hr/>
At 31 December 2019	384,272
	<hr/>
Net book value	
At 31 December 2019	384,272
	<hr/> <hr/>
At 31 December 2018	234,682
	<hr/> <hr/>

The D-Day Revisited Society

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

11. Debtors: amounts falling due within one year

	2019 £	2018 £
Prepayments and accrued income	-	17,452
	<u> </u>	<u> </u>

12. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	1,848	1,794
Other creditors	4,555	-
Due to Cokebusters Limited	331,824	165,619
Accruals and deferred income	1,909	1,850
	<u> </u>	<u> </u>
	<u>340,136</u>	<u>169,263</u>

13. Movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	912,155	(618,926)	293,229
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>912,155</u>	<u>(618,926)</u>	<u>293,229</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	327,471	(946,397)	(618,926)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>327,471</u>	<u>(946,397)</u>	<u>(618,926)</u>

The D-Day Revisited Society

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

13. Movement in funds - continued

Comparatives for movement in funds

	At 1/1/18 £	Net movement in funds £	At 31/12/18 £
Unrestricted funds			
General fund	672,296	239,859	912,155
	<u>672,296</u>	<u>239,859</u>	<u>912,155</u>
TOTAL FUNDS	<u>672,296</u>	<u>239,859</u>	<u>912,155</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	538,179	(298,320)	239,859
	<u>538,179</u>	<u>(298,320)</u>	<u>239,859</u>
TOTAL FUNDS	<u>538,179</u>	<u>(298,320)</u>	<u>239,859</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/18 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	672,296	(379,067)	293,229
	<u>672,296</u>	<u>(379,067)</u>	<u>293,229</u>
TOTAL FUNDS	<u>672,296</u>	<u>(379,067)</u>	<u>293,229</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	865,650	(1,244,717)	(379,067)
	<u>865,650</u>	<u>(1,244,717)</u>	<u>(379,067)</u>
TOTAL FUNDS	<u>865,650</u>	<u>(1,244,717)</u>	<u>(379,067)</u>

The D-Day Revisited Society

Notes to the Financial Statements - continued for the Year Ended 31 December 2019

14. Related party disclosures

Trustees J H Phipps and V A Phipps are directors of Cokebusters Limited. During the year Cokebusters Limited made donations of £4,861 (2018: £22,665) to the Charity, and paid certain expenses on behalf of the Charity. At 31 December 2019 the amount due to Cokebusters Limited was £331,824 (2018: £165,619). The directors are not looking for repayment of this debt until the MASB 27 boat is sold.

Cokebusters Limited also provided office space to the charity. No charge has been included in the charity accounts in relation to this office space.

The trustees provided their time to the charity for no charge.

The D-Day Revisited Society

Detailed Statement of Financial Activities
for the Year Ended 31 December 2019

	2019 £	2018 £
Income and endowments		
Donations and legacies		
Donations	325,406	30,420
Exceptional items	-	500,000
	<hr/>	<hr/>
	325,406	530,420
Charitable activities		
Trip contributions	2,065	7,759
	<hr/>	<hr/>
Total incoming resources	327,471	538,179
Expenditure		
Charitable activities		
Insurance	2,625	3,210
Trip costs	213,865	77,072
Donations	-	2,000
D-Day garden project	330,004	-
Grants to individuals	358,704	209,935
	<hr/>	<hr/>
	905,198	292,217
Support costs		
Management		
Postage and stationery	430	62
Marketing and PR	20,492	-
Website costs	352	3,225
Travel and subsistence	11,876	951
	<hr/>	<hr/>
	33,150	4,238
Finance		
Bank charges	33	11
Governance costs		
Accountancy fees	1,906	1,854
Legal and professional fees	6,110	-
	<hr/>	<hr/>
	8,016	1,854
Total resources expended	<hr/>	<hr/>
	946,397	298,320
Net (expenditure)/income	<hr/> <hr/>	<hr/> <hr/>
	(618,926)	239,859

This page does not form part of the statutory financial statements