

Registered Charity 1129753

The D-Day Revisited Society

Unaudited annual accounts

for the year ended 31 December 2015

Registered Charity Number 1129753

The D-Day Revisited Society

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The D-Day Revisited Society

Annual Report for the year ended 31 December 2015

The trustees present their report and financial statements for the year ending 31 December 2015.

Reference and Administrative Information

Charity name: The D-Day Revisited Society

Charity registration number: 1129753

Correspondence address: Miss Victoria Phipps, The Armoury Building,
Hawarden Airfield, Flint Road, Chester CH4 0GZ

Trustees Mr John Phipps (Chairman)
Miss Victoria Phipps (Secretary & Treasurer)
Major Fabian Faversham-Pullen

Independent Examiners Ellis & Co, 114-120 Northgate Street, Chester CH1 2HT

Bankers: National Westminster Bank plc, 33 Eastgate Street,
Chester CH1 1LG

Structure, Governance and Management

Governing Document

The charity is governed by its Trust Deed dated 20 May 2009.

Trustee Selection Methods

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. Review of this procedure led to the appointment of Normandy Veterans to act as advisors to trustees believing this will be the most effective way to guide planning.

Trustee Induction and Training

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

The D-Day Revisited Society

Annual Report for the year ended 31 December 2015 (continued)

Structure, Governance and Management (continued)

Risk Management

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.

Organisation

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

Objectives and Activities

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.

How our Activities deliver Public Benefit

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

The D-Day Revisited Society

Annual Report for the year ended 31 December 2015 (continued)

Main activities

As has been well established, the main activity of the charity during the period ending 31 December 2015 was to take a group of 50 veterans and 51 carers/helpers to France for the 71st Anniversary of the D-Day Invasion. We also published on our website, accessible to all, some personal memories stirred by this trip and by experiences from World War II.

Aside from the pilgrimage to Normandy during the first week of June, a second event was organised in the late summer. This was attendance to the Goodwood Revival near Chichester in West Sussex and took place over the weekend of 12th/13th/14th September.

LIBOR penalty funding distribution to Normandy Veterans

In the aftermath of the milestone 70th Anniversary of June 2014, it was reported that the Chancellor of the Exchequer, George Osborne, was so moved by the commemorative ceremonies and events that he wanted to find the means for financial support to the veterans in their annual pilgrimage visits to Normandy. It was reported that use would be made of the LIBOR penalty funds, diverting fines which had been levied on improper banking practices. In a speech given shortly after meeting veterans during the 70th Anniversary, Mr. Osborne stated:

“These amazing people are an example to the world. Hearing their stories last weekend about what they went through and the comrades they lost was truly humbling. It is only right that they should be able to travel back to Normandy every year and I am delighted that we can make it happen. It is fitting that the money paid in fines by people who have demonstrated the worst kind of values is being used to help and support those who without doubt have demonstrated the very best.”

Over the following months administrative difficulties became apparent and the whole process was unfortunately delayed. During the early part of 2015 ‘D-Day Revisited’ presented the offer to assist with distribution of this fund, considering itself well placed to act in an administrative duty forming the bridge between Government and Normandy Veterans. Discussions took place with HM Treasury and agreement was reached on 22 March 2015.

In this new and ongoing arrangement, ‘D-Day Revisited’ is appointed to manage part of the LIBOR Fund directed for the sole purpose of providing financial support to Normandy Veterans. The Trustees viewed this as an entirely appropriate activity and readily agreed to provide this service without charge, ensuring that all funds go directly to veterans. Accordingly, a separate bank account was established to receive and hold these new funds, importantly maintaining a distinct separation from general funds of the Charity.

Most importantly and to emphasise to veteran recipients the central financial source, this bank account is appropriately entitled “D-Day Revisited LIBOR Fund” and all payments are sent out by cheque, accompanied by the explanation document which states the payment is made to the Normandy Veteran “on behalf of a grateful Nation”.

The D-Day Revisited Society

Annual Report for the year ended 31 December 2015 (continued)

LIBOR penalty funding distribution to Normandy Veterans (continued)

Under guidance of the Chairman, all Trustees and Veteran representatives agreed this arrangement chimes perfectly with established objectives. On behalf of the Government, the Chancellor could see that each year the Normandy pilgrimage was becoming more of a challenge for elderly veterans. As general health and mobility deteriorates, travel and accommodation costs naturally increase, putting such a trip beyond comfortable financial reach for those now over 90 years of age. It is therefore very much within the brief of 'D-Day Revisited' to engage in this distribution of public funds.

After final approvals by Commodore Nick Hine at HM Treasury, the sum of £150,000 was credited to the new LIBOR account on 27 April 2015 and further sums of £50,000 were credited on 1 June 2015 and £200,000 on 2 November 2015. Further information is available on request.

Achievements and Performance

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 12 March 2009; a further Trust Deed was executed dated 20 May 2009, when charitable status was granted.

Functions of the Society are all carried out by volunteers and include regular meetings.

In June 2009 the charity took a group of 86 veterans, medics, carers and family members to Normandy for the 65th Anniversary of the D-Day Landings. As the event was judged successful, this was followed in June 2010 taking a larger group of 148 veterans, medics, carers and family members to Normandy for the 66th Anniversary.

Learning the lesson of this being a major challenge just in terms of the quantity of elderly people, later annual trips were reduced back to a standard of approximately 100 people in two coaches. Accordingly, in June 2011 we took a group of 95 veterans, medics, carers and family members to Normandy for the 67th Anniversary, then in June 2012 we took a group totalling 93 for the 68th Anniversary. All four pilgrimages were very successful and much appreciated by the veterans who participated.

The annual visits continued, maintaining the adage as always that since these men didn't have to pay (in money) for their first visit to Normandy in 1944, they shouldn't have to pay now! In June 2013 we took a party of 98 veterans, carers and helpers across to celebrate and commemorate the 69th anniversary. This was the first occasion when it was decided to begin the 'Normandy Week' with a visit to Southwick House, the original Eisenhower D-Day SHAEF Headquarters. This was found to be a very successful and ideally themed way of starting the pilgrimage visit. It was arranged for the Lord Lieutenant of Hampshire, Dame Mary Fagan, to meet the veterans at Southwick House and of course this provided an opportunity to start planning for the 70th anniversary of 2014.

The D-Day Revisited Society

Annual Report for the year ended 31 December 2015 (continued)

Achievements and Performance (continued)

The 70th anniversary pilgrimage to Normandy in June 2014 was very special, with attendance in France by the Royal Family and many Heads of State. The D-Day Revisited party included 115 in a mixture of veterans and carer/companions. In advance of the anniversary week, the Millin-Montgomery Voyage of 1,000 miles from Spean Bridge in the training grounds of Scotland finally through to Sword Beach was a grand contribution to awareness of this historic anniversary. Full details are available in the previous annual report which includes reference to the first visit to Goodwood in September 2014.

Subject to the willingness of Normandy Veterans to make the journey, 'D-Day Revisited' aims to run similar pilgrimages each year leading up to the 75th Anniversary. At the same time we provide an online forum where World War II veterans can record and share their experiences with younger generations. The D-Day Revisited team continues to brainstorm to find ways of improving awareness amongst younger generations about what these men and women achieved and sacrificed.

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.

Each year we also aim to conduct at least one secondary event, the purpose being to raise awareness of Veteran issues and the history of the 1939-45 wartime period. Whilst not shying away from military realities, accent is placed on social aspects of wartime and impact on civilians. To this end, the charity is very pleased to report the regular invitation we have from the Earl of March to attend the Goodwood Revival which takes place every September.

Finally, in pursuit of these aims of spreading awareness of the D-Day Story, the Trustees have agreed in principle to join with the Liverpool City Branch of the Royal British Legion in the purchase and restoration of a wartime MASB (Motor Anti-Submarine Boat). This vessel was commissioned into the Royal Navy in 1941 and saw active service in clandestine coastal connections on the Brittany coast, as well as being deployed as lead vessel to the Omaha Beach landings on 6 June 1944. Subject to further investigation, this restoration is expected to take place during 2016 to a completion in the summer of 2017.

Financial Review

Resources incoming and expended of the charity for the period are mostly related to the 71st Anniversary trip to Normandy in June 2015. The Trustees were grateful to HM Treasury for very significant financial support from the LIBOR Fund.

The D-Day Revisited Society

Annual Report for the year ended 31 December 2015 (continued)

Financial Review (continued)

As with the previous year, 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. This includes the Southwick House ceremonial dinner and at least one other special group dinner in France.

To comply with the Organisation's own strict rule, all the veterans must be included free of charge. This contribution from companions, along with smaller individual donations helped towards extra costs. In recognition of valuable LIBOR support, the charge to spouse, carer or companion was reduced to the single payment of £200.

Reserves Policy

The policy of the charity is to ensure that as each trip is planned, expenditure cannot exceed the sum of donations, grants and sponsorship received. In the longer term it is hoped to build up retained reserves to finance future trips, together with other activities of the Society.

Future plans

We took a group of 101 to the 71st Anniversary in June 2015, and we are now making arrangements for our 2016 pilgrimage.

At present, the only secondary event planned for 2016 is the visit to the Goodwood Revival. This will be held at the Goodwood Estate near Chichester in September 2016.

Independent Examiners

Robert Ellis of Ellis & Co Chartered Accountants in Chester is the charity's Independent Examiner and has expressed his willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Declaration

The Annual Report was approved by the charity's trustees on 04/07/16 and signed on its behalf by

.....
John Phipps
Trustee

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

I report on the accounts of the Trust for the year ended 31 December 2015, which are set out on pages 9 to 13.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Payments made to Cokebusters Limited

John Phipps and Victoria Phipps, trustees of the charity, are also directors of Cokebusters Limited. Cokebusters Limited is very supportive of the Charity and during the year ended 31 December 2013 made donations of £36,511 and during the year ended 31 December 2014 made donations and advanced monies of £37,287. Early in the year ended 31 December 2015, the charity's bookkeeper inadvertently made several repayments to Cokebusters Limited of amounts which had been treated as donations in the charity's accounts for the year ended 31 December 2014.

The sum of these overpayments was £16,362. This amount has been shown in these accounts as a debtor due back from Cokebusters Limited at 31 December 2015. Once the trustees were made aware of this issue they immediately arranged for Cokebusters Limited to repay this exact amount to the charity. Cokebusters Limited makes no administration charge to the charity for the considerable services it provides.

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached other than the transactions between the Charity and Cokebusters Limited referred to earlier in this report.

Robert Ellis

.....
Robert Ellis FCA (Senior Statutory Auditor)
For and on behalf of
Ellis & Co (Accountants & Business Advisors) Limited
Chartered Accountants and
Statutory Auditors

Date: 8.7.16

114-120 Northgate Street
Chester
CH1 2HT

The D-Day Revisited Society
Statement of Financial Activities
for the year ended 31 December 2015

	Unrestricted Funds 2015 £	Unrestricted Funds 2014 £
Incoming resources from generated funds:		
Voluntary income		
Donations	6,661	54,582
Trip contributions from carers	6,800	16,480
Incoming resources from charitable activities:		
Grants received	400,000	60,170
Total incoming resources	<u>413,461</u>	<u>131,232</u>
Resources expended:		
Charitable activities		
Trip costs	85,632	110,550
Grants to veterans	123,250	-
Insurance	3,500	3,232
Printing, postage and stationery	32	(11)
Website costs	828	24
Accountancy	1438	804
Bank charges	-	(8)
Total resources expended	<u>214,680</u>	<u>114,591</u>
Net movement in funds	198,781	16,641
Funds brought forward at 1 January 2015	19,070	2,429
Funds carried forward at 31 December 2015	<u><u>217,851</u></u>	<u><u>19,070</u></u>

The D-Day Revisited Society

Balance Sheet as at 31 December 2015

		2015	2014
		£	£
Note			
Current Assets			
Debtors	4	19,386	255
Cash at bank and in hand		<u>202,405</u>	<u>23,640</u>
Total current assets		221,791	23,895
Creditors:			
Amounts falling due within one year	5	<u>3,940</u>	<u>4,825</u>
Net Current Assets		217,851	19,070
Net Assets			
		<u>217,851</u>	<u>19,070</u>
		<u>217,851</u>	<u>19,070</u>
Unrestricted funds		217,851	19,070
Total Funds		<u>217,851</u>	<u>19,070</u>

The accounts were approved by the charity's trustees on 08.07.16... and signed on its behalf by

.....
Victoria Phipps
Trustee

The D-Day Revisited Society
Notes to the accounts
for the year ended 31 December 2015

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards. In preparing the accounts the charity follows best practice as set out in the SORP (FRSSE): the Statement of Recommended Practice – Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

1.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. They are receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

1.3 Incoming resources

a) Recognition of incoming resources

These are included in the Statement of Financial Activities when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

b) Grants and donations

Grants and donations are only included in the Statement of Financial Activities when the charity has unconditional entitlement to the resources.

c) Tax reclaims on donations

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

d) Contractual income and performance related grants

This is only included in the Statement of Financial Activities once the related goods or services have been delivered.

The D-Day Revisited Society
Notes to the accounts
for the year ended 31 December 2015

1 Accounting policies (continued)

e) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

1.4 Resources expended

a) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

b) Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

2. Net incoming resources

	Unrestricted Funds 2015 £	Unrestricted Funds 2014 £
This is stated after charging		
Independent Examiner's remuneration	1438	804
	<u> </u>	<u> </u>

3. Staff costs and trustees' remuneration

The trustees received no remuneration during the year.

4. Analysis of debtors

Amounts falling due within one year:	2015 £	2014 £
Prepayments	3,024	255
Other debtors	16,362	-
	<u> </u>	<u> </u>
Total debtors falling due within one year	19,386	255
	<u> </u>	<u> </u>

The D-Day Revisited Society

**Notes to the accounts
for the year ended 31 December 2015**

5. Analysis of creditors

Amounts falling due within one year:	2015	2014
	£	£
Accruals	1,440	740
Other creditors	2,500	4,085
	<hr/>	<hr/>
Total creditors falling due within one year	3,940	4,825
	<hr/> <hr/>	<hr/> <hr/>