

REGISTERED CHARITY NUMBER: 1129753

**The D-Day Revisited Society
Report of the Trustees and
Audited Financial Statements for the Year Ended 31 December 2016**

The D-Day Revisited Society

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The D-Day Revisited Society

Report of the Trustees for the Year Ended 31 December 2016

The trustees present their report with the financial statements of the charity for the year ended 31 December 2016. 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 2015).

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 Fabian Faversham-Pullen.

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.

The D-Day Revisited Society

Report of the Trustees for the Year Ended 31 December 2016

Objectives and activities

Significant activities

As has been well established, the main activity of the charity during the period ending 31 December 2016 was to take a group of 45 veterans and 60 carers/helpers to France for the 72nd Anniversary of the D-Day Invasion. We also published on our website, accessible to all, some personal memories stirred by this trip and accounts by veterans about their experiences during World War II.

Aside from the pilgrimage to Normandy during the first week of September, D-Day Revisited attended the Goodwood Revival event for the third consecutive year. This year we were thrilled to be selected as the official charity of the Goodwood Revival event, which took place over the weekend of 9 - 11 September. This provided a welcome fundraising opportunity for the charity's MASB 27 Restoration Project as well as giving the Veterans a fantastic weekend away.

LIBOR penalty funding distribution to Normandy Veterans

HM Treasury reported it is very pleased and satisfied with the professionalism and ease with which the LIBOR application process had been conducted by D-Day Revisited during 2015. Consequently, throughout 2016 the charity continued to direct LIBOR funding to genuine Normandy Veteran applicants intending to make their pilgrimage to France to commemorate the 72nd anniversary of the D-Day Landings in June. D-Day Revisited's main objective has always been to assist WWII veterans who wish to make military pilgrimages to battlefield sites; enabling them to pay tribute to those they left behind and pass on their stories to younger generations in these localities. The charity is therefore exceedingly pleased to be able to offer assistance to more veterans by bridging the gap between them and HM Treasury in this way.

The Treasury's satisfaction is matched by correspondence received from veterans and their families, all expressing gratitude for this funding from HM Government. It is particularly appreciated that payments are presented under the headline: "From a grateful Nation."

D-Day Revisited has of course submitted its own applications for LIBOR funding on behalf of the veterans it assists to return to Normandy. This has been an enormous help to the charity and reduced the pressure to fundraise each year ahead of the anniversary pilgrimage. We understand that it is HM Treasury's intention to ensure this funding continues to the 75th anniversary of the liberation of Europe in 2019.

Following requests from Veterans of WW2 action in Arnhem and Eindhoven, HM Treasury agreed this funding program could be extended to include those Veterans wishing to commemorate by visiting Holland during the anniversary period relating to Operation Market Garden and the Liberation of the Netherlands. Such commemorations are typically held each year during the third week of September.

Positive communications are ongoing with Captain Rex Cox at HM Treasury. Accordingly, further sums were deposited in the D-Day Revisited LIBOR account to ensure the secure continuation of the scheme:

£300,000 24 March 2016
£50,000 1 July 2016
£20,000 28 September 2016
£750,000 4 October 2016

Further information is available on request.

The D-Day Revisited Society

Report of the Trustees for the Year Ended 31 December 2016

Objectives and activities Significant activities

The Normandy Memorial

Early in the year, a decision was made by the Chancellor, Rt Hon Philip Hammond MP, to commit LIBOR funds for the design and construction of a new Normandy Memorial. Mindful of the unveiling deadline of 6 June 2019, concern was expressed at Government level for the need to accelerate procedures so that design work could commence at the earliest time. As the Normandy Memorial Trust Ltd. was being incorporated, HM Treasury asked D-Day Revisited to channel LIBOR funds so that early administration and design costs could be met. This was done successfully, processing £50,000 to meet initial costs.

Achievements and Performance - Summary

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.

These anniversary pilgrimages to Normandy could not be undertaken without the assistance of various volunteers who give up their time to assist the veterans for a week each year. Each year the charity committee elects a support team of volunteers consisting of medics, serving members of the armed forces, French-speakers and general helpers. With each passing year it is increasingly important to ensure we are ready and able to provide a good level of general assistance to all attendees, as well as emergency care should the need arise. Members of the support team can be called upon to push wheelchairs, assist with carrying luggage, distributing water/tea/suncream/anti-bacterial gel etc. and are encouraged to use their initiative to help make the trip as comfortable and pleasurable as possible for all attendees. These visits to France simply could not take place without the help of our volunteers.

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 D-Day Revisited Society

Report of the Trustees for the Year Ended 31 December 2016

Objectives and activities

Significant activities

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. 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 1000 miles from Spean Bridge in the training grounds in the Scottish Highlands finally through to Sword Beach was a grand contribution to awareness of this historic anniversary. Details are available in the previous annual report which includes reference to the first visit to Goodwood in September 2014.

In 2015 and 2016 we took a parties of 105 veterans, carers and helpers to Normandy in June for what were comparably peaceful commemorations in comparison to the excitement of the 70th anniversary in 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. The charity invites veteran attendees and their companions to give feedback after every annual pilgrimage and measures its success based on the comments received. As well as arranging these military pilgrimages D-Day Revisited also provides 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, D-Day Revisited was exceedingly pleased not only to be invited to help Veterans return to the Goodwood Revival event again in September 2016, but to also be asked to be the official charity of the weekend event.

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. This restoration began in earnest in 2016 and is making good progress thanks to funds raised from the Goodwood Revival. We expect to complete the project in Spring 2018.

The D-Day Revisited Society

Report of the Trustees for the Year Ended 31 December 2016

Objectives and activities

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.

Financial review

Financial position

Resources incoming and expended of the charity for the period are mostly related to the 72nd Anniversary trip to Normandy in June 2016. The Trustees were grateful to HM Treasury for very significant financial support from the LIBOR Fund.

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. The £200 contribution from companions, along with smaller individual donations helped towards extra costs.

Significant funds were raised through the Goodwood Revival event, totalling £64,602 after travel costs of the visit itself were deducted. The majority of this will be directed towards the MASB 27 Restoration Project.

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

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. There were significant reserves of £1,072,609 at 31 December 2016 due to receipt of the LIBOR funds; however these reserves will be utilised in future years as additional funding is passed on to veterans planning to make their trips.

The D-Day Revisited Society
Report of the Trustees
for the Year Ended 31 December 2016

Future plans

We took a group of 105 to the 72nd anniversary in June 2016 and we are now making arrangements for our 2017, 2018 and 2019 pilgrimages.

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.

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
Cheshire
CH4 0GZ

The D-Day Revisited Society

Report of the Trustees for the Year Ended 31 December 2016

Reference and administrative details

Trustees

J Phipps
V A Phipps
F Faversham-Pullen

Auditors

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

Bankers

NatWest Bank plc

Trustees responsibility statement

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

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

.....
J Phipps - Trustee

Report of the Independent Auditors to the Trustees of The D-Day Revisited Society

We have audited the financial statements of The D-Day Revisited Society for the year ended 31 December 2016 on pages ten to twenty one. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees Responsibility Statement set out on page seven, the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2016 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Report of the Independent Auditors to the Trustees of
The D-Day Revisited Society**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

The prior year financial statements were not audited.

Ellis & Co
Chartered Accountants
and Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
114-120 Northgate Street
Chester
CH1 2HT

Date:

The D-Day Revisited Society

**Statement of Financial Activities
for the Year Ended 31 December 2016**

		2016 Unrestricted fund £	2015 Total funds £
Income and endowments from	Notes		
Donations and legacies	3	1,206,841	406,661
Charitable activities	4		
Veterans' commemorative trips		7,633	6,800
Total		1,214,474	413,461
Expenditure on			
Charitable activities	5		
Veterans' commemorative trips		299,787	212,382
Charitable donations		50,757	-
Other		9,172	2,298
Total		359,716	214,680
Net income		854,758	198,781
Reconciliation of funds			
Total funds brought forward		217,851	19,070
Total funds carried forward		1,072,609	217,851

Continuing operations

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

The D-Day Revisited Society
Statement of Financial Position
At 31 December 2016

			2016	2015
	Notes		Unrestricted fund £	Total funds £
Fixed assets				
Tangible assets	12		27,750	-
Current assets				
Debtors	13		56,364	19,386
Cash at bank			1,002,281	202,405
			<hr/>	<hr/>
			1,058,645	221,791
Creditors				
Amounts falling due within one year	14		(13,786)	(3,940)
			<hr/>	<hr/>
Net current assets			1,044,859	217,851
			<hr/>	<hr/>
Total assets less current liabilities			1,072,609	217,851
			<hr/>	<hr/>
Net assets			1,072,609	217,851
			<hr/> <hr/>	<hr/> <hr/>
Funds	15			
Unrestricted funds			1,072,609	217,851
			<hr/>	<hr/>
Total funds			1,072,609	217,851
			<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees on
and were signed on its behalf by:

.....
V A Phipps -Trustee

The notes form part of these financial statements

The D-Day Revisited Society

**Statement of Cash Flows
for the Year Ended 31 December 2016**

	Notes	2016 £	2015 £
Cash flows from operating activities:			
Cash generated from operations	1	827,630	178,765
Interest paid		(4)	-
		<hr/>	<hr/>
Net cash provided by (used in) operating activities		827,626	178,765
		<hr/>	<hr/>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(27,750)	-
		<hr/>	<hr/>
Net cash provided by (used in) investing activities		(27,750)	-
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		799,876	178,765
Cash and cash equivalents at the beginning of the reporting period		202,405	23,640
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		1,002,281	202,405
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

The D-Day Revisited Society

Notes to the Statement of Cash Flows for the Year Ended 31 December 2016

1. Reconciliation of net income to net cash flow from operating activities	2016	2015
	£	£
Net income for the reporting period (as per the statement of financial activities)	854,758	198,781
Adjustments for:		
Interest paid	4	-
Increase in debtors	(36,978)	(19,131)
Increase/(decrease) in creditors	9,846	(885)
Net cash provided by (used in) operating activities	<u>827,630</u>	<u>178,765</u>

The D-Day Revisited Society

Notes to the Financial Statements for the Year Ended 31 December 2016

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 2015)', 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, as it was not ready for use by the charity at 31 December 2016.

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 2016

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 and very few liabilities.

3. Donations and legacies

	2016	2015
	£	£
Donations	86,841	6,661
Exceptional items	1,120,000	400,000
	1,206,841	406,661
	1,206,841	406,661

4. Income from charitable activities

		2016	2015
	Activity	£	£
Trip contributions	Veterans' commemorative trips	7,633	6,800
		7,633	6,800
		7,633	6,800

5. Charitable activities costs

	Direct costs	Grant funding of activities (See note 6)	Totals
	£	£	£
Veterans' commemorative trips	95,977	203,810	299,787
Charitable donations	50,757	-	50,757
	146,734	203,810	350,544
	146,734	203,810	350,544

The D-Day Revisited Society

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2016**

6. Grants payable

	2016	2015
	£	£
Veterans' commemorative trips	203,810	123,250
	<u>203,810</u>	<u>123,250</u>

7. Support costs

	Management	Finance	Governance costs	Totals
	£	£	£	£
Other resources expended	2,031	1	7,140	9,172
	<u>2,031</u>	<u>1</u>	<u>7,140</u>	<u>9,172</u>

8. Auditors' remuneration

	2016	2015
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	5,400	-
	<u>5,400</u>	<u>-</u>

In addition to the auditors' remuneration in relation to the audit of the financial statements, the accounts include a charge for accounts production of £1,740.

9. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2016 nor for the year ended 31 December 2015 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2016 nor for the year ended 31 December 2015 .

10. Exceptional items

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

11. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Donations and legacies	406,661
Charitable activities	
Veterans' commemorative trips	6,800
Total	<u>413,461</u>

The D-Day Revisited Society

Notes to the Financial Statements - continued
for the Year Ended 31 December 2016

11. Comparatives for the statement of financial activities - continued

	Unrestricted fund £
Expenditure on Charitable activities	
Veterans' commemorative trips	212,382
Other	2,298
Total	<u>214,680</u>
Net income	<u>198,781</u>
Reconciliation of funds	
Total funds brought forward	19,070
Total funds carried forward	<u><u>217,851</u></u>

12. Tangible fixed assets

	Plant and machinery £
Cost	
Additions	<u>27,750</u>
Net book value	
At 31 December 2016	<u><u>27,750</u></u>
At 31 December 2015	<u><u>-</u></u>

13. Debtors: amounts falling due within one year

	2016 £	2015 £
Due from Cokebusters Limited	-	16,362
Prepayments and accrued income	<u>56,364</u>	<u>3,024</u>
	<u><u>56,364</u></u>	<u><u>19,386</u></u>

The D-Day Revisited Society

Notes to the Financial Statements - continued
for the Year Ended 31 December 2016

14. Creditors: amounts falling due within one year

	2016	2015
	£	£
Due to Cokebusters Limited	6,646	2,500
Accruals and deferred income	7,140	1,440
	<u>13,786</u>	<u>3,940</u>

15. Movement in funds

	At 1/1/16	Net movement in funds	At 31/12/16
	£	£	£
Unrestricted funds			
General fund	217,851	854,758	1,072,609
	<u>217,851</u>	<u>854,758</u>	<u>1,072,609</u>
TOTAL FUNDS	<u>217,851</u>	<u>854,758</u>	<u>1,072,609</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,214,474	(359,716)	854,758
	<u>1,214,474</u>	<u>(359,716)</u>	<u>854,758</u>
TOTAL FUNDS	<u>1,214,474</u>	<u>(359,716)</u>	<u>854,758</u>

16. Related party disclosures

Trustees J H Phipps and V A Phipps are directors of Cokebusters Limited. During the year Cokebusters Limited made donations of £21,602 to the Charity, and paid certain expenses on behalf of the Charity. At 31 December 2016 the amount due to Cokebusters Limited was £6,646 (2015: £2,500). The amount due from Cokebusters Limited was £nil (2015: £16,362).

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

Reconciliation of Income and Expenditure
for the Year Ended 31 December 2015

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
Income and endowments from				
Donations and legacies		406,661	-	406,661
Charitable activities		6,800	-	6,800
Total		413,461	-	413,461
Expenditure on				
Charitable activities		212,382	-	212,382
Other		2,298	-	2,298
Total		214,680	-	214,680
Net income		198,781	-	198,781

The D-Day Revisited Society

Reconciliation of Funds
At 1 January 2015
(Date of Transition to FRS 102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
		<u> </u>	<u> </u>	<u> </u>
		-	-	-
Current assets				
Prepayments and accrued income		255	-	255
Cash at bank		23,640	-	23,640
		<u>23,895</u>	-	<u>23,895</u>
Creditors				
Amounts falling due within one year		(4,825)	-	(4,825)
		<u>19,070</u>	-	<u>19,070</u>
Net current assets				
		<u>19,070</u>	-	<u>19,070</u>
Total assets less current liabilities				
		<u>19,070</u>	-	<u>19,070</u>
		<u>19,070</u>	-	<u>19,070</u>
Funds				
Unrestricted funds		19,070	-	19,070
Total funds		<u>19,070</u>	-	<u>19,070</u>

The D-Day Revisited Society

Reconciliation of Funds
At 31 December 2015

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
Current assets				
Debtors		19,386	-	19,386
Cash at bank		202,405	-	202,405
		<u>221,791</u>	<u>-</u>	<u>221,791</u>
Creditors				
Amounts falling due within one year		(3,940)	-	(3,940)
		<u>217,851</u>	<u>-</u>	<u>217,851</u>
Net current assets				
		<u>217,851</u>	<u>-</u>	<u>217,851</u>
Total assets less current liabilities				
		<u>217,851</u>	<u>-</u>	<u>217,851</u>
Net assets				
		<u>217,851</u>	<u>-</u>	<u>217,851</u>
Funds				
Unrestricted funds		<u>217,851</u>	<u>-</u>	<u>217,851</u>
Total funds		<u>217,851</u>	<u>-</u>	<u>217,851</u>

Notes to the reconciliation of funds

These are the first accounts which comply with FRS 102. The charity transitioned from UK GAAP to FRS 102 as at 1 January 2015.

The D-Day Revisited Society

Detailed Statement of Financial Activities
for the Year Ended 31 December 2016

	2016 £	2015 £
Income and endowments		
Donations and legacies		
Donations	86,841	6,661
Exceptional items	1,120,000	400,000
	<hr/> 1,206,841	<hr/> 406,661
Charitable activities		
Trip contributions	7,633	6,800
	<hr/> 1,214,474	<hr/> 413,461
Total incoming resources		
Expenditure		
Charitable activities		
Insurance	4,235	3,500
Trip costs	91,742	85,632
Donations	50,757	-
Grants to individuals	203,810	123,250
	<hr/> 350,544	<hr/> 212,382
Support costs		
Management		
Postage and stationery	88	32
Website costs	1,140	828
Travel and subsistence	799	-
Interest payable	4	-
	<hr/> 2,031	<hr/> 860
Finance		
Bank charges	1	-
Governance costs		
Auditors' remuneration	5,400	-
Accountancy and legal fees	1,740	1,438
	<hr/> 7,140	<hr/> 1,438
Total resources expended	<hr/> 359,716	<hr/> 214,680
Net income	<hr/> <hr/> 854,758	<hr/> <hr/> 198,781

This page does not form part of the statutory financial statements