

ANNE FRANK TRUST UK

England & Wales · Charity number 1003279

Details

Other names	ANNE FRANK EDUCATIONAL TRUST UK, THE ANNE FRANK TRUST UK
Status	Registered
Legal form	Charitable company
Company number	02612141
Registered	1991-06-19
Register	View on the Charity Commission register

Contact

Address	Camden Gateway 349 Royal College Street London NW1 9QS
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Website	www.annefrank.org.uk

Activities

Objects: TO ADVANCE PUBLIC EDUCATION IN THE UNITED KINGDOM AND ELSEWHERE IN THE PRINCIPLES OF RELIGIOUS AND RACIAL TOLERANCE AND OF DEMOCRACY AS ILLUSTRATED BY THE LIFE AND DIARY OF ANNE FRANK.

Activities: Learning from Anne Frank and the Holocaust, we empower young people aged 9 to 15 to challenge all forms of prejudice.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,601,300	£1,643,193	£707,319	20
2023-12-31	£1,810,739	£1,564,741	£749,212	21
2022-12-31	£1,603,691	£1,650,140	£503,214	23
2021-12-31	£1,268,033	£1,070,029	£480,823	19
2020-12-31	£1,228,686	£1,286,998	£282,819	27

Trustees

Name	Role	Appointed
BERNARD HOWARD		2016-06-21
Borge Andreassen		2024-09-03
EMMA LOUISE HAYMAN		2025-06-04
Fayga Brisman-Taylor		2024-09-03
Mike Bettles		2019-12-04
Miranda Wayland		2021-07-28
Nicola Jane Wade		2025-06-04
Nicola Josephine Cobbold		2023-12-13
Ruth Leah Fenton		2025-06-04

Accounts

ANNE FRANK TRUST UK
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
 FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustees	Nicola Cobbold, Chair Børge Andreassen (appointed 3 September 2024) Michael Bettles Fayga Brisman Taylor (appointed 3 September 2024) Ruth Fenton (appointed 4 June 2025) Emma Hayman (appointed 4 June 2025) Bernard Howard, Vice Chair Nicky Wade FCA, Treasurer (appointed 4 June 2025) Miranda Wayland
Company registered number	02612141
Charity registered numbers	1003279 and SC040488
Principal office and registered office	Star House 104-108 Grafton Road London NW5 4BA
Chief executive officer	Dan Green (appointed 9 September 2025)
Independent auditors	Blick Rothenberg Audit LLP Chartered Accountants Statutory Auditor 16 Great Queen Street Covent Garden London WC2B 5AH
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ National Westminster Bank Plc Winchester, Old Bank 105 High Street Winchester Hants SO23 9AW
Royal Patron	Her Majesty The Queen (from January 2024)
Honorary President	Dr Eva Schloss MBE
Honorary Vice Presidents	Gillian Walnes MBE Daniel Mendoza OBE
Advisors	Gerry Cohen (Education Committee, appointed May 2024) Joel Davis (Communications Committee) Alistair Falk (Education Committee) Kirsty Robson (Communications Committee)

ANNE FRANK TRUST UK
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of The Anne Frank Trust UK ("the Trust") for the year ended 31 December 2024.

Section 1: Objectives and activities

The objects of the Anne Frank Trust UK, as registered with the Charity Commission and the Scottish Charity Regulator, are "to advance public education in the United Kingdom and elsewhere in the principles of religious and racial tolerance and of democracy as illustrated by the life and diary of Anne Frank; and the promotion of equality and diversity for the public benefit by carrying out activities to foster understanding between people from diverse backgrounds with reference to the life and diary of Anne Frank".

The Trust summarises its mission as follows:

"Learning from Anne Frank and the Holocaust, we empower young people aged 9 to 15 to recognise and challenge all forms of prejudice."

Taking account of the Charity Commission's guidance on public benefit, the Trust's vision is for a world free from discrimination.

The Trust carries out its activities through a commitment to the following values:

- **Equity** - We champion diversity, inclusion, and social cohesion in everything we do.
- **Learning** - We embrace feedback and evidence to grow and improve continuously.
- **Positivity** - We approach challenges with creativity, kindness, and optimism.
- **Integrity** - We act with honesty, transparency, and respect for complexity.
- **Environmental Responsibility** - We are committed to reducing our environmental impact.

The trustees have set four objectives as the focus for the charity's activities, each with a direction for strategic development:

1. Education objective. Strategic direction – to intensify our impact.
2. Communications objective. Strategic direction – to create clarity and build trust.
3. Fundraising objective. Strategic direction – to diversify and grow our income.
4. Operations objective. Strategic direction – to be a compliant and efficient organisation.

Most of the Trust's charitable activities are delivered under the Education objective. The focus is on **9- to 15-year-olds** because they relate closely to Anne Frank (who was aged 13 to 15 when writing her diary) and because this age is crucial to the formation of lifelong values and beliefs. The activities are delivered by the Trust's **Education Delivery Specialists**, who are based around the country and are trained in teaching, youth work and mentoring.

The Trust's educational offer has three strands: -

- i. **Schools programme.** This is delivered to groups of up to 30 pupils. The learning begins with Anne Frank, the Holocaust and antisemitism, before looking at prejudice in all forms today. There are two versions of the Trust's 2-day core programme – A History for Today, which focuses around a pop-up exhibition about the life of Anne Frank, and Voices for Equality, which draws on multi-media extracts from Anne Frank's Diary. In both versions the young people are trained to share their learning with fellow pupils, by leading exhibition tours or other learning activities. This **peer education** both deepens the learning for the peer educators and disseminates it to others.

The Trust's offer to schools also includes 1- to 2-hour workshops on specific forms of prejudice, including antisemitism, homophobia, Islamophobia, sexism, transphobia, anti-Black racism, and prejudice against Gypsy Roma Traveller people. The workshops are run either on a stand-alone basis or as a follow-on to the core programme.

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FOR THE YEAR ENDED 31 DECEMBER 2024**

- ii. **Online learning programme.** This consists of 1-hour live events held on key dates such as the anniversary of Anne Frank's birth, Black History Month, Holocaust Memorial Day, Pride Month and World Book Day. Each event raises awareness about a specific form of prejudice through the expertise or lived experience of a guest speaker. Students attend in whole class groups or assemblies. They interact with the guests via live messaging, and are given classroom tasks, before making their own commitment to challenge prejudice.
- iii. **Ambassador Programme.** Introduced in January 2022, this sustains and enhances the learning for young people who have completed the Trust's core programme and wish to go further in their anti-prejudice role as **Anne Frank Ambassadors**. The scheme is targeted especially at those who are disadvantaged or have lived experience of prejudice. Each Ambassador is mentored by an Education Delivery Specialist to create and follow an individual journey of learning and empowerment. This may mean challenging prejudice in their own communities, joining campaigns, or participating in special Anne Frank Trust projects such as skills workshops, residential study trips and speaking at public events.

To achieve wider impact, the Trust also runs charitable activities under its communications objective. These bring the charity's anti-prejudice message to the public through press coverage, social media, publications, events, e-bulletin, short films and a website. Through the Ambassador Programme, these communication activities are increasingly focused on the experiences of young Anne Frank Ambassadors.

Section 2: Achievements and performance

Led by Director of Education Sarah Nuzum, and overseen by the Education Committee of the Board, key achievements during the year included:

Programme Reach and Growth

In 2024, the Anne Frank Trust's schools programme reached **71,189** young people, including **55,433** students through its peer education programme in **263** schools. A further **56,551** young people from **495** schools participated in online learning events, bringing the charity's total reach to **126,819** young people in **758** schools - a 6% increase on the previous year (2023: 119,501 young people reached in total).

- In 2024, 81% of the education delivery in schools consisted of the full core programme, reaching 215 out of a total of 263 schools. The remaining delivery was comprised of individual workshops. Notably, **53% of the schools engaged had above-average levels of Free School Meals (FSM)**, and 47% were new to the Trust. Looking ahead, there are plans to expand into Essex in 2025, with recruitment for this expansion having commenced in February 2025.
- The schools programme successfully reached 71,189 young people, including 5,419 peer educators, 14,638 workshop participants, and 55,433 young people through peer education. This represents a **significant enhancement in the reach and impact of the programme**.

Standalone Workshops

- **New workshops addressing misogyny and transphobia were developed and delivered** in schools, specifically in response to growing concerns about prejudice in these areas.

Ambassador Programme

- The Ambassador Programme saw substantial growth in 2024 – we worked with 197 Ambassadors, **representing a 12% increase from 2023**. Notable events included:
 - o Amsterdam Study Trip: In October 2024, 15 Ambassadors from across England and Scotland visited the Anne Frank House in Amsterdam. This trip was made possible thanks to the generosity of donors Lyaal and Candice Cresswell.
 - o Kraków Study Trip: In August 2024, 14 Ambassadors visited Kraków, Poland. They explored the Galicia Museum, learned about Jewish history, and visited Auschwitz. This trip was sponsored by Leslie and Helen Kaye.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

- o Lake District Study Trip: Ambassadors visited the Lake District Holocaust Project, where they met Holocaust survivor Arek Hersh and author Tom Palmer. They engaged in outdoor activities and learned about the history of the Windermere Children.
- o Ambassadors participated in various skills workshops, residential study trips, blogging, and public speaking opportunities. These activities aimed to grow their confidence and develop transferable skills such as public speaking and leadership.
- o Ambassadors delivered assemblies, training sessions, and speeches at significant events, including at the Scottish Parliament for Holocaust Memorial Day 2024, highlighting the importance of freedom and the dangers of discrimination.
- o Ambassadors also engaged in public speaking opportunities, such as participating in guided tours of the Houses of Parliament.
- o Ambassadors worked on anti-prejudice projects and shared their experiences with corporate partners such as 'pladis'.
- o They also participated in local community events, such as a vigil in Southport following the riots, and engaged in activities to rebuild and support their communities.

National Youth Conference

- In March 2024, thanks to the support of Michael Josephson MBE and the Department of Education, **80 young people from 14 schools attended the Anne Frank Trust's annual National Youth Conference in Manchester**. They attended a range of workshops, including a session on storytelling as a tool to address antisemitism and all forms of prejudice. The conference featured presentations from the Manchester Jewish Federation's 'My Voice' project and included a speech by Holocaust survivor Marianne Philipps.

Equality, Diversity and Inclusion

- The trustees see **equity, diversity and inclusion (EDI)** as fundamental to the charity's values and performance. Work in this area during 2024 included the launch of the Trust's EDI working group across the staff team. The group initiated several activities to promote independent learning and collective discussion, including a whole team book discussion group. In December, the group prepared to launch a "Survey of Belonging" for 2025, to assess the overall sense of workplace belonging and gather insights on areas to focus on.
- Efforts to ensure diversity and inclusion were also a priority. The Trust implemented strategies to engage more Jewish schools and developed an action plan to increase the participation of boys in the school and Ambassador Programme. By the end of the year, the Trust had worked with four Jewish schools and increased the number of male Ambassadors, with just over a third of all Ambassadors now being boys.

Partnerships, Community Engagement and Organisational Development

- The Trust implemented recommendations from the 2023 Education Review by Paula Kitching, including appointing new training providers and forming action plans. New staff were recruited, including an Education Delivery Specialist for the Northwest.
- The Trust worked closely with organisations such as the Holocaust Memorial Day Trust and the Anti-Bullying Alliance. We also engaged with the Jewish community through events and school visits, including a tour with Holocaust survivor Martin Stern.
- The Anne Frank Trust was founded by Jewish individuals and is proudly rooted in the Jewish community, with our work inspired by Anne Frank's legacy and grounded in Holocaust education and challenging antisemitism and all forms of prejudice. We continue to build strong relationships with Jewish community organisations, schools, and leaders, ensuring that the Jewish experience is embedded across our programmes and culture. In 2024:
 - o Austen Garth continued as Jewish Community Engagement Manager, delivering IHRA antisemitism training to all new staff and trustees.
 - o The team undertook "Jewish Living" training with the Board of Deputies.

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- o A new community showcase event was held in Leeds, with local Ambassadors sharing their experiences with Jewish leaders.
- In light of rising antisemitism and Islamophobia linked to the Israel-Hamas conflict, the Trust provided online support sessions for Ambassadors, involving Jewish and Muslim facilitators. Education team meetings addressed the conflict using reflective tools such as podcasts. In June, 19 Ambassadors took part in a diary reading group that included content on the significance of Israel to UK Jews.

Safeguarding

Safeguarding remains foundational to the organisation. A safeguarding update is reported to every Board meeting, safeguarding is scrutinised in detail by the Board's Education Committee, and all staff and trustees are required to complete safeguarding training. In 2024, the Trust's safeguarding policy and procedures were updated to reflect new Government guidance for schools. and the staff team underwent further training on Prevent Duty. Any concerns are reported to the charity's Designated Safeguarding Lead (Sarah Nuzum) for assessment and appropriate action. During 2024, there were seven safeguarding concerns identified by Anne Frank Trust Staff. These were reported to the relevant schools, who dealt with the matter appropriately.

Section 3: Impact

The trustees place a high priority on impact evaluation, and the Trust has an outstanding track record in this area. Monitoring and evaluation are integrated into the operation of all the Trust's educational programmes. Data are inputted by staff and analysed through a research partnership with social psychologists at the University of Kent, led by Professor Dominic Abrams OBE and Dr Katie Goodbun.

Every year the Trust publishes a report of its latest impact data. For the academic year 2023-2024 this was **Reasons for Hope - The Impact of the Anne Frank Trust UK**. There were findings in three areas:

Impact on social attitudes

- Overall Progress: **88.7%** of young people progressed in their attitude towards at least one social group, with **79.6%** progressing towards two or more groups, and **70.2%** towards three or more groups.
- Improvement Across Groups: Significant improvement in attitudes was observed towards all 12 social groups, including Black, Christian, Disabled, Female, Gypsy, Jewish, LGBTQ, Male, Muslim, Old, Refugee, and White.
- Jewish People: The highest proportion of young people (**58.5%**) made progress in their attitudes towards Jewish people.
- Muslim People: **52.2%** of young people improved their attitudes towards Muslims, showing consistent positive impact year over year.
- Impact on Muslim Young People: **55.6%** of Muslim young people became more positive towards Jewish people post-programme.
- Gender Comparison: Both males and females made statistically significant progress on all six items related to knowledge, understanding, stereotypes, and confidence to challenge prejudice.
- Impact on Young People with Negative Attitudes: Young people who started with below-average attitudes showed a greater degree of progress (**0.74 points**) compared to those with above-average attitudes (**0.25 points**).
- Urban vs. Rural: Statistically significant improvement in attitude scores was observed in both urban and rural areas, indicating consistent impact irrespective of location.
- Pupil Premium Levels: Significant improvement in attitudes was seen for students in all schools, irrespective of whether the level of pupil premium was above or below the mean.
(Note: Pupil Premium is a funding initiative by the UK government designed to improve educational outcomes for disadvantaged pupils in publicly funded schools in England)

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Impact on knowledge and skills

- **87.8%** of young people improved their understanding of what prejudice means.
- **80.6%** of young people enhanced their ability to recognize when someone is being prejudiced.
- **28.2%** of young people increased their empathic insight into how it feels to be a victim of prejudice.
- **75.4%** of young people showed a stronger personal commitment to challenging all types of prejudice.
- **78.5%** of young people felt more confident about how they can challenge prejudice and make a difference.

Empowerment

Anne Frank Young Ambassadors tell us:

- The programme significantly enhances their sense of empowerment, particularly in their understanding of prejudice, critical thinking, personal values, and confidence to act.
- They gain a deeper understanding of what prejudice means and how it affects individuals and communities.
- The programme helps them to develop the ability to recognize prejudiced behaviour and think critically about its impact.
- The programme fosters a strong personal commitment to challenge all forms of prejudice and promote inclusivity.
- They feel more confident in their ability to challenge prejudice and make a positive difference in their communities.

The University of Kent's conclusions were:

- The Anne Frank Trust's Schools Programme continues to be highly effective in educating against prejudice among young people. It has a significant and lasting positive impact on pro-social attitudes, as well as knowledge about prejudice, critical thinking, values, and a sense of agency to make a difference.
- There is evidence that the Trust's impact remains strong over time. The programme consistently shows significant improvements in attitudes towards various social groups, with 88.7% of young people progressing in their attitudes towards at least one social group.
- The size of the sample and the 6-year track record of data mean these conclusions are more convincing than ever. This year, 3,613 young people completed the evaluation, marking the highest number of completed evaluations to date.
- The results provide continuing validation of the Trust's educational approach - that learning about Anne Frank and the Holocaust impacts both on antisemitism and on prejudice generally.
- The Trust's greatest impact is on those young people who start out with the most negative attitudes and lowest levels of knowledge - i.e., it benefits most those who need it most. Young people with below-average initial attitudes showed almost three times higher progress compared to those with above-average initial attitudes.
- Young people of different ages, ethnicities, genders, and religions all make significant progress, regardless of their geographical location or whether in primary or secondary school. The programme's impact is consistent across urban and rural areas, and irrespective of school type.
- The Trust's Ambassadors Programme is enhancing young people's knowledge, confidence to make a difference, desire to improve their understanding, and sense of belonging. All these factors are important for preventing prejudice and fostering social cohesion.

Many of these findings are supported by the experience of a sample of teachers. Teachers have observed significant improvements in young people's attitudes and understanding of prejudice.

The full impact report is available on the Trust's website: <https://www.annefrank.org.uk/>.

Section 4: Fundraising review

In 2024, the Trust's total income from fundraising was £1.564M. The Trust's single largest source of income continues to be the Annual Lunch held to mark Holocaust Memorial Day every January. The 2024 Lunch, held on 18 January at the Hilton Park Lane, raised over £420,000. The guest speaker was much loved children's author, Sir Michael Morpurgo OBE.

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FOR THE YEAR ENDED 31 DECEMBER 2024

The Trust benefits from the loyal and generous support of many individual donors, including those who give regularly as Friends of Anne Frank.

The trustees are particularly grateful to many major donors, who include:

Michael Josephson MBE	Melih and Seren Odemis
Susan Tobbell OBE and Graham Tobbell	Christian and Myrto Rochat
Daphne Schild	Humphrey and Nicola Cobbold
Saul and Dani Klein	Lyall and Candice Cresswell
Joan and Robin Alvarez	Leslie and Helen Kaye
Peter Oppenheimer	Julian Donn

In November 2024 the Trust was honoured to be one of 4 children's charities that were the key beneficiaries of the Michael Josephson MBE Charity Ball, held at the Hilton Deansgate in Manchester.

In September 2024, the Trust received a public sector grant from The Mayor of London's Shared Endeavour Fund. The Trust uses this funding specifically to address Islamophobia and antisemitism across selected boroughs in London. The only other public sector income received was the final instalment of the Trust's grant from the Department of Education anti-bullying programme, used specifically to address bullying based on prejudice.

The trustees greatly appreciate the corporate partners who provide both financial and in-kind support to the charity. In 2023 these included:

- Brown Rudnick LLP, which provides meeting spaces as well as funding
- Penguin Random House, the UK publisher of the Diary
- pladis Global, corporate sponsor of the Annual Lunch
- Deutsche Bank, who have funded some of our in-school delivery in 2024
- IMEX, a prominent supporter of our Annual Lunch
- Quastels, which has generously provided pro bono legal advice
- Many other companies that buy tables at the Annual Lunch and advertise in the Lunch brochure.

The Trust continues to be successful in securing income from charitable trusts and foundations. The trustees are grateful to all these funders, who in 2024 included significant grants from a trust which wishes to remain anonymous, and the following:

The 29th May 1961 Charitable Trust	The Annabel Arbib Foundation
The Anne Frank Fonds	The Anne Frank House
The Baker Family Trust	The Benson and Lionel Black Charitable Trust
The Bloom Foundation	The Childhood Trust
The David Pearlman Charitable Foundation	The Dulverton Trust
The Gannochy Trust	The Gerald and Gail Ronson Family Foundation
Gundle Philanthropic Trust	The Harold Hyam Wingate Foundation
The Harris Family Charitable Trust	The Heathside Charitable Trust
The Henry and Suzanne Davis Foundation	The JP Jacobs Charitable Trust
The Lord Leonard & Lady Estelle Wolfson Foundation	
The Melina Charitable Foundation	Michael B Hacker Charitable Trust
The Milton Damarel Trust	Old Possum's Practical Trust
Paul Hamlyn Foundation	Portal Trust
The Robertson Trust	The Sandhu Charitable Foundation
Sybilla and Leo Friedler Charitable Trust	The Vandervell Foundation

The Trust is committed to best practice in fundraising. It is registered with the Fundraising Regulator and works

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FOR THE YEAR ENDED 31 DECEMBER 2024**

to the Regulator's Code of Fundraising Practice. Particular care is taken to ensure that fundraising material is not intrusive and has clear instructions for how recipients can remove themselves from a mailing list. As was also the case in 2023, the Trust received no complaints about fundraising during 2024.

During the year the fundraising team was strengthened by recruitment of both a Public Fundraising Manager and a Philanthropy Manager, as well as a Fundraising Database Assistant. Early returns on this investment were seen in the record income from the 2025 Lunch, which raised more than £750k. The Trust continues to review its fundraising strategy following the departure of the Development Director in November 2024.

Section 5: Financial Review

The trustees report a small planned deficit of £42k for the year against a surplus of £246k in 2023, with overall income having fallen to £1.6m from £1.8m in 2023. Alongside many other charities, the Trust has been impacted by government funding cuts, with the loss of £260k of Department for Education funding.

Despite a challenging economic environment, income from donations has remained strong and the Trust has made strategic investments in the capacity of its fundraising team in order to grow this area in the years ahead. Expenditure on charitable activities has increased slightly to £1.315m (2023: £1.299m), reflecting the increased number of young people reached highlighted earlier in this report.

Maintaining the financial resilience of the charity is about more than income generation and reserves and during the year the Trust brought its finance function in-house, allowing for stronger management reporting and levels of internal control. The trustees remain confident that strategic investment in fundraising and prudent financial management will continue to provide financial and operational sustainability, maximising impact in the years ahead.

Income

Income from donations and legacies increased slightly to £967k (£927k in 2023), despite the challenging economic environment, the increase coming from an increase in Gift Aid claimed. The £967k included £332k (£330k in 2023) of donations from the Lunch; a further £92k (£90k in 2023) was raised from ticket sales, bringing the total for the event to £424k (2023: 420k). £505k of grants were received in the year, significantly lower than the 2023 figure of £789k because of the lack of government funding. Higher interest rates contributed to the increase in investment income from £5k to £18k and a further £19k was raised by the rental of spare office space to an unconnected charity. Total income for the year was just over £1.6m (2023: £1.81m).

Spend

Expenditure on charitable activities increased slightly in the year to £1.315m (2023: £1.299m), with the majority being staffing cost. The Trust continues to maximise the impact per £ spent, with the average spend per young person reached having fallen from £13.09 in 2023 to £13.02 in 2024.

Fundraising costs have increased from £266k in 2023 to £328k in 2024, with the increase directly reflecting the long term investment in team capability and capacity. Total spend of the charity has therefore increased from £1.565m in 2023 to £1.643m in 2024.

Reserves

The trustees have maintained their existing reserves policy which states that between three and six months of core operating costs are held in unrestricted reserves. It is the intention of the trustees that this policy will be reviewed in 2025, taking into account the strategic operating needs of the charity and the expected economic climate in the year ahead.

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FOR THE YEAR ENDED 31 DECEMBER 2024**

Reserves remain healthy at £707k (2023: £749k). £128k of this amount is restricted funding related to programmes due for delivery after the year end. The remaining £579k is unrestricted, well within the range of appropriate reserves set by the trustees in the Trust's reserves policy (2023: restricted £479k and unrestricted £270k). The high level of restricted funds in the previous year was due in part to a significant grant received shortly before the year end and spent in 2024. In addition, £123k of restricted charitable expenditure was mistakenly allocated to unrestricted expenditure in the 2023 statutory accounts, resulting in an overstatement of restricted reserves and understatement of unrestricted reserves as at 31st December 2023. In order to correct this, £123k has been transferred from restricted to unrestricted funds in 2024. The Trust has invested in its (previously outsourced) finance function in the year and the trustees are satisfied that the resulting internal controls are such that this will not recur.

Cash balances remain strong at £527k (2023: £443k), with all cash not needed for operational purposes being held on short-term deposit to maximise interest returns.

Section 6: Structure, governance and management**Constitution and status of the charity**

The Anne Frank Trust UK is incorporated as a company limited by guarantee (Company No 02612141) and registered as a charity in England & Wales (Charity No 1003279) and in Scotland (Scottish Charity Number SCO40488). The Trust's governing document consists of the Memorandum and Articles of Association adopted on 30 April 1991 and last amended on 16 September 2016.

The Trust is the official UK partner of the Anne Frank House in Amsterdam and is endorsed by the Anne Frank Fonds in Basel, Switzerland. The Fonds is the foundation which owns the copyrights of Anne Frank's writings and many of the Frank family photographs. These connections give the Trust unique permission to use Anne Frank's name, image and works for educational purposes in Britain. The Trust remains legally and financially independent of both the House and the Fonds.

Recruitment and appointment of Trustees/Directors

Trustees are appointed by the board to meet any gaps identified through a regular skills audit. Appointments are usually made through an open recruitment round, occasionally by approach to individuals with particular expertise. Two new trustees were appointed in 2024 - Børge Andreassen and Fayga Brisman. Three new trustees were appointed in 2025 – Nicky Wade, Emma Hayman and Ruth Fenton. All trustees receive a tailored induction and are offered ongoing training to support them in fulfilling their governance responsibilities.

Whatever their specialism, all trustees carry equal legal and strategic responsibility for the charity overall. Trustees are normally appointed for up to three terms of three years. In exceptional circumstances, the board may approve additional terms if it considers this to be in the best interests of the charity.

All trustees give their time freely and may be reimbursed for expenses only.

As members of the Limited Company, trustees agree to pay an amount not exceeding £1 in the event of the company being wound up.

The following trustees, who are also company directors for the purposes of company law, were in office as at the date of signing this report and served throughout the year except where shown:

Nicola Cobbold, Chair
 Professor Dominic Abrams (resigned, June 2025)
 Børge Andreassen (appointed September 2024)
 Aretha Banton (resigned December 2024)
 Ruth Barnett (resigned June 2025)
 Michael Bettles
 Fayga Brisman Taylor (appointed September 2024)
 Ruth Fenton (appointed June 2025)
 Emma Hayman (appointed June 2025)

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Bernard Howard , Vice Chair
Jeffrey Kriek, Treasurer (resigned, June 2025)
Nicky Wade FCA, Treasurer (appointed June 2025)
Miranda Wayland
Dr Uzma Zahid (resigned March 2025)

Governance structure

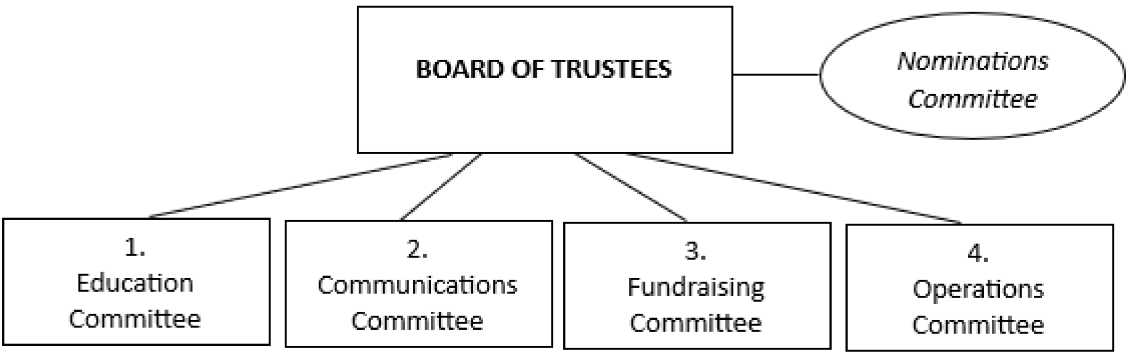
All trustees attend quarterly Board meetings and are encouraged to participate in sub-committees aligned with their expertise and interests. The Board is committed to strengthening governance through active and well supported sub-committees. Each committee is chaired by a trustee with relevant expertise, is attended by one or more other trustees, is supported by the relevant member of the Senior Management Team and may co-opt external advisory members.

A Fundraising Committee is in development and is included in the governance structure as part of our forward plans; in the interim, governance of fundraising is overseen by the Operations Committee.

Following the resignation of the trustee with a communications background, and limited staff capacity during the year, the Communications Committee has not been active in 2025. However, the Board remains committed to its revival and is exploring options to reinstate the committee as part of focussing activity in this area.

During 2024, the Board appointed one additional advisor to the Education Committee, Gerry Cohen, with expertise in Jewish life, Holocaust education and tackling antisemitism.

The Operations Committee is chaired by the Treasurer and meets at least once a quarter to scrutinise finance, fundraising, legal matters, risk, remuneration and human resources. The other committees meet 2 or 3 times a year or as required.



Staffing structure and support

The Trust’s executive is led by the Senior Management Team, providing the main operational co-ordination and strategic momentum for the charity. The team’s four members during 2024 were:

- Chief Executive, to whom the trustees delegate overall authority for the day-to-day running of the charity - Tim Robertson (June 2018 to March 2025). Tim retired in March 2025 and Director of Education Sarah Nuzum and Director of Operations Judy Silkoff stepped up as Acting Co-Chief Executives. On 9th September 2025, Dan Green took over as Chief Executive.
- Director of Education, Sarah Nuzum (appointed 2019) – responsible for all the Trust’s charitable activities in schools, communities and online.
- Director of Development, Ruth Berenblut (October 2023 to November 2024)
- Director of Operations, Tom Asher (March 2022 to July 2024) and Judy Silkoff (March 2025 to present) - responsible for operational planning, finance, HR, governance, risk, evaluation, IT and all organisational infrastructure.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Staff are supported through regular one-to-one supervision, a calendar of team meetings, and cross-departmental panels. The Trust also provides wellbeing support through an Employee Assistance Programme and coaching from its wellbeing partner, WrkWII.

Section 7: Principal risks and uncertainties

The Trust continues to identify, mitigate and manage risk across all areas of operation, with day-to-day responsibility being delegated to the Senior Management Team. Key risks to the organisation are discussed in detail by the Operations Committee and reported to the Board on a quarterly basis. Since the year end, the Board has taken the decision to delegate detailed oversight of Safeguarding and Education risk management to the Education Committee, ensuring ownership of this complex area sits with those most expert in it. It is intended that fundraising risks be delegated to the planned Fundraising Committee in due course. High-level oversight of key risks in both areas will remain with the Operations Committee and, ultimately, the Board.

During the year, the Trust has overhauled its risk register, identifying in detail risks across the business and ensuring plans are in place to mitigate all major risks as much as possible and to monitor those where mitigation is inherently limited. This work is ongoing into 2025. Policies and procedures are undergoing systematic review and being enhanced where needed to reduce operational risk. The Trust has also implemented the action plan resulting from its 2023 Data Protection review and has improved its practices in data retention and disposal of confidential data.

In line with many charities at this time, the most significant risk to the Trust continues to be the impact of the extremely challenging macro-economic environment, which creates significant uncertainty for fundraising and could, in turn, negatively impact the ability to carry out planned programmes of activity. The Trust continues to invest in its fundraising capability and capacity with the intention of diversifying income streams in the coming years. Investment in an in-house finance function in late 2024 has improved management reporting and budgeting, with new forecasting processes in 2025 giving a clearer line of sight than ever before. This will allow the Trust to adjust services if needed to match fluctuations in income.

As with all organisations who work with young people, safeguarding risks exist and the management of these remains high on our agenda, with mandatory safeguarding training at regular intervals, specific training for those involved in direct delivery of services and oversight by the Education Committee. Whilst the level of mitigation is such that we do not believe the risk of incident to be high, the trustees recognise that the impact of any safeguarding failure could have significant repercussions for the charity.

In the light of the ongoing heightened cyber security threat faced by UK business, with the threat level issued by the NCSC remaining at high alert, we are continuing to review and enhance our cyber security protocols and disaster recovery planning. All staff and trustees undergo cyber-security training as part of their induction and are kept apprised of current threats via internal email and Teams communications.

Section 8: Future plans

The Board has extended the Trust's current strategic plan, Reaching Our Goals, to run until the end of 2025. This provides a period of continuity during a time of leadership transition and renewal. It allows the Trust's new Chair, Nicola Cobbold, to spend 2025 leading the development of a new strategic plan, likely to run for four years to mark the centenary of Anne Frank's birth in 2029.

This next chapter builds on the legacy of the outgoing Chief Executive, who retired in spring 2025 after seven years of strong leadership. Thanks to a carefully managed transition, the two Acting Co-Chief Executives have ensured continuity and stability across the organisation. Following a robust recruitment process, Dan Green has been appointed as the new, permanent Chief Executive commencing in early September. He will work closely with the Chair, Board and staff team to shape the Trust's long-term future.

The current strategic plan, Reaching Our Goals, focuses on delivering the Trust's three-strand education programme for 9- to 15-year-olds, with the overall aim for the Trust to "embody youth empowerment as a force for ending prejudice." A key driver of this vision is the new Ambassadors Programme, which empowers young people to take the lead in shaping and speaking for the charity.

ANNE FRANK TRUST UK
(A company limited by guarantee)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

At the time of writing in summer 2025, the trustees are pleased to report good progress across the Trust's four strategic objectives:

Education: We are on track to reach 144,000 young people through our programmes, expand the Anne Frank Ambassadors scheme, and deliver a full calendar of online and residential learning events.

Communications: Following the Annual Fundraising Lunch in January 2025 we secured unprecedented levels of media coverage, increasing both the visibility and impact of the event. We have appointed a new graduate trainee to strengthen our social media presence and digital engagement.

Fundraising: We are working towards an ambitious income target for 2025, supported by strengthened major donor engagement, successful grant applications, and the establishment of a new Fundraising Committee to guide strategy and oversight.

Operations: We are strengthening our infrastructure through improved financial reporting, digital systems, and leadership recruitment.

Approved by order of the members of the Board of trustees and signed on their behalf by:

Signed by:

7BC4E8C2F605489...
Nicola Cobbold
Chair

Date: 22-Sep-25 | 22:54 BST

ANNE FRANK TRUST UK
(A company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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 members of the board of trustees and signed on its behalf by:

Signed by:

Nicola Cobbold

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Nicola Cobbold
 Chair

Date: 22-Sep-25 | 22:54 BST

ANNE FRANK TRUST UK
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK
FOR THE YEAR ENDED 31 DECEMBER 2024

Opinion

We have audited the financial statements of Anne Frank Trust UK (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure 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 Companies Act 2006, Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

ANNE FRANK TRUST UK
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

ANNE FRANK TRUST UK
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the charitable sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested a sample of journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

ANNE FRANK TRUST UK
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Auditor's responsibilities for the audit of the financial statements (continued)

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

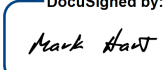
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the trustees in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees and 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 its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

A55DB73BE5414B0...
Mark Hart FCA (senior statutory auditor)
for and on behalf of
Blick Rothenberg Audit LLP
Chartered Accountants
Statutory Auditor
16 Great Queen Street
Covent Garden
London
WC2B 5AH
Date: 25-Sep-25 | 10:59 BST

ANNE FRANK TRUST UK
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	128,150	838,393	966,543	926,683
Charitable activities	4	323,201	182,232	505,433	789,122
Other trading activities	6	-	92,300	92,300	89,500
Investments	7	-	17,710	17,710	5,434
Other income	8	-	19,314	19,314	-
Total income		451,351	1,149,949	1,601,300	1,810,739
Expenditure on:					
Raising funds	9	-	327,691	327,691	266,204
Charitable activities	10	679,652	635,850	1,315,502	1,298,537
Total expenditure		679,652	963,541	1,643,193	1,564,741
Net (expenditure)/income		(228,301)	186,408	(41,893)	245,998
Transfers between funds		(123,321)	123,321	-	-
Net movement in funds		(351,622)	309,729	(41,893)	245,998
Reconciliation of funds:					
Total funds brought forward		479,314	269,898	749,212	503,214
Net movement in funds		(351,622)	309,729	(41,893)	245,998
Total funds carried forward		127,692	579,627	707,319	749,212

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

The notes on pages 21 to 37 form part of these financial statements.

ANNE FRANK TRUST UK
(A company limited by guarantee)

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	6,124	4,363
Current assets			
Debtors	16	458,961	503,423
Cash at bank and in hand		526,563	442,738
		<u>985,524</u>	<u>946,161</u>
Current liabilities			
Creditors: amounts falling due within one year	17	(284,329)	(201,312)
Net current assets		<u>701,195</u>	<u>744,849</u>
Total assets less current liabilities		<u>707,319</u>	<u>749,212</u>
Total net assets		<u>707,319</u>	<u>749,212</u>
Charity funds			
Restricted funds		127,692	479,314
Unrestricted funds		579,627	269,898
Total funds		<u>707,319</u>	<u>749,212</u>

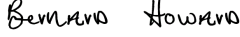
The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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:

Signed by:

7BC4E8C2F605489...
Nicola Cobbold
Chair

Signed by:

5D1D7F8BAEC8433...
Bernard Howard
Vice Chair

Date:22-Sep-25 | 22:54 BST

The notes on pages 21 to 37 form part of these financial statements.

ANNE FRANK TRUST UK
(A company limited by guarantee)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	21	71,954	48,645
Cash flows from investing activities			
Dividends and interest		17,710	5,434
Purchase of tangible fixed assets		(5,839)	-
Net cash provided by investing activities		11,871	5,434
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		83,825	54,079
Cash and cash equivalents at the beginning of the year		442,738	388,659
Cash and cash equivalents at the end of the year	22	526,563	442,738

The notes on pages 21 to 37 form part of these financial statements

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

Anne Frank Trust UK is a charitable company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006 and the Charities Act 2011. The address of the registered office is Star House, 104-108 Grafton Road, London, NW5 4BA.

The Charity is registered with the Charity Commission for England and Wales with charity no. 1003279 and in Scotland with charity no. SC040488.

The financial statements are presented in Sterling (£), which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

In the event of the Charity being wound up, the member's liability in respect of the guarantee is limited to £1 per member of the Charity.

2. Accounting policies

2.1 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.

Anne Frank Trust UK 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.

2.2 Going concern

After making enquiries, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future, being a period of at least twelve months from the date these financial statements were approved. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

2.3 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.

Cash donations are recognised upon receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income from fundraising events is recognised in the period in which the event has taken place. Where income is received in advance of entitlement of receipt, its recognition is deferred income and included in creditors as deferred income.

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs. It includes both the direct and non direct costs and support costs relating to those activities.

Support costs include administrative office functions and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating staff costs by the time spent and the other costs on a measure of usage.

Governance costs, included in support costs, comprise all costs involving the public accountability of the charitable company and its compliance with regulation and good practice. These costs include costs related to the statutory audit.

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

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:

Exhibition equipment	-	33% straight line
Office equipment	-	20% straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.7 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. Bank overdrafts are shown within current liabilities.

2.8 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the balance sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the balance sheet date.

2.9 Financial instruments

The charity has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

The charity's policies for its major classes of financial assets and financial liabilities are set out below.

Financial assets

Basic financial assets, including trade and other debtors and cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Financial liabilities

Basic financial liabilities, including trade and other creditors and bank loans are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

Financial instruments (continued)

Impairment of financial assets

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the charity would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

Derecognition of financial assets and financial liabilities

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting of financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.10 Operating leases

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

2.11 Pensions

The charity contributes to the personal pension scheme of employees and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

ANNE FRANK TRUST UK
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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.

2.13 Taxation

Anne Frank Trust UK is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations				
Donations and gifts	128,150	405,527	533,677	545,174
Fundraising events	-	331,644	331,644	330,431
Gift Aid	-	101,222	101,222	51,078
Total 2024	<u>128,150</u>	<u>838,393</u>	<u>966,543</u>	<u>926,683</u>
Total 2023	<u>183,525</u>	<u>743,158</u>	<u>926,683</u>	

4. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grant receivable	<u>323,201</u>	<u>182,232</u>	<u>505,433</u>	<u>789,122</u>
Total 2023	<u>706,046</u>	<u>83,076</u>	<u>789,122</u>	

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Analysis of grant income receivable

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Department for Education Anti-Bullying Grant Programme	-	15,223	15,223	274,110
Shared Endeavour Fund	-	20,238	20,238	-
Anonymous grant-giver	-	255,000	255,000	242,000
Bloom Foundation	30,000	-	30,000	30,000
Paul Hamlyn Foundation	-	-	-	33,000
The Dulverton Trust	-	-	-	25,136
The Gannochy Trust	-	1,423	1,423	18,423
The Robertson Trust	-	-	-	10,000
The Brown Rudnick Charitable Trust	-	11,316	11,316	11,861
The Harold Hyam Wingate Foundation	6,000	-	6,000	-
29th May Charitable Trust	5,000	-	5,000	5,000
The Vandervell Foundation	5,000	-	5,000	5,000
Masonic Charitable Trust	-	-	-	33,840
Milton Damerel Trust	25,000	-	25,000	15,000
The Esmee Faribairn Foundation TASK Fund	-	-	-	5,000
The Hirschel Foundation	-	-	-	10,000
The Portal Trust	-	-	-	38,360
The Annabel Arbib Foundation	25,000	-	25,000	-
Postcode Community Trust	75,000	-	75,000	-
Saloman Foundation	-	5,000	5,000	-
The J P Jacobs Charitable Trust	10,000	-	10,000	-
Other grants below £5,000	1,232	15,001	16,233	32,392
Total 2024	182,232	323,201	505,433	789,122
Total 2023	83,076	706,046	789,122	

ANNE FRANK TRUST UK
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Income from other trading activities
Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Ticket sales and advertising relating to Annual Lunch	92,300	92,300	89,500

7. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest	17,710	17,710	5,434

8. Other income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Rents receivable	19,314	19,314	-

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9. Costs of raising funds

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Wages and salaries	155,432	155,432	114,490
Annual lunch costs	100,786	100,786	106,267
Other fundraising event costs	1,018	1,018	2,846
Other costs	24,530	24,530	19,440
Agency and other employment costs	18,238	18,238	2,257
Social security costs	14,363	14,363	12,198
Pension costs	13,324	13,324	8,706
Total 2024	<u>327,691</u>	<u>327,691</u>	<u>266,204</u>
Total 2023	<u>266,204</u>	<u>266,204</u>	

10. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Schools programme	543,355	283,082	826,437	956,967
Online learning programme	74,835	26,971	101,806	66,463
Ambassador programme	61,462	325,797	387,259	275,107
Total 2024	<u>679,652</u>	<u>635,850</u>	<u>1,315,502</u>	<u>1,298,537</u>
Total 2023	<u>546,257</u>	<u>752,280</u>	<u>1,298,537</u>	

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £	Total 2023 £
Schools programme	507,964	2,568	315,905	826,437	956,967
Online learning programme	61,530	314	39,962	101,806	66,463
Ambassador programme	207,600	1,196	178,463	387,259	275,107
Total 2024	<u>777,094</u>	<u>4,078</u>	<u>534,330</u>	<u>1,315,502</u>	<u>1,298,537</u>
Total 2023	<u>806,554</u>	<u>3,429</u>	<u>488,554</u>	<u>1,298,537</u>	

11. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Schools programme	444,974	381,463	826,437	956,967
Online learning programme	55,149	46,657	101,806	66,463
Ambassador programme	209,783	177,476	387,259	275,107
Total 2024	<u>709,906</u>	<u>605,596</u>	<u>1,315,502</u>	<u>1,298,537</u>
Total 2023	<u>696,065</u>	<u>602,472</u>	<u>1,298,537</u>	

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

11. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Schools programme 2024 £	Online learning programme 2024 £	Ambassador programme 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	372,761	44,797	143,953	561,511	557,260
Travel and subsistence	31,727	-	17,898	49,625	38,072
Operational costs	7,366	10,235	4,811	22,412	24,515
Printing and storage costs	20,708	-	12,668	33,376	41,310
Monitoring and evaluation costs	4,600	-	2,250	6,850	5,250
Other costs	7,812	117	28,203	36,132	29,658
Total 2024	444,974	55,149	209,783	709,906	696,065

Analysis of support costs

	Schools programme 2024 £	Online learning programme 2024 £	Ambassador programme 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	135,203	16,733	63,647	215,583	249,294
Depreciation	2,568	314	1,196	4,078	3,429
Agency and other employment costs	53,780	6,177	23,494	83,451	32,218
Operational costs	28,569	4,494	17,094	50,157	42,339
Office costs	18,238	1,421	5,401	25,060	33,601
Premises costs	42,387	5,186	19,734	67,307	68,046
Legal & professional fees	77,706	10,581	40,253	128,540	139,155
Other costs	13,606	1,751	6,657	22,014	33,040
Governance costs	9,406	-	-	9,406	1,350
Total 2024	381,463	46,657	177,476	605,596	602,472

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12. Trustees' remuneration and expenses

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

During the year ended 31 December 2024, expenses totalling £NIL were reimbursed to trustees (2023 - £267) relating to travel expenses incurred in observing Anne Frank Trust UK programmes in person.

13. Staff costs

	2024 £	2023 £
Wages and salaries	809,946	772,487
Social security costs	79,491	95,205
Pension costs	70,776	74,256
	<u>960,213</u>	<u>941,948</u>

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

	2024 No.	2023 No.
Employees	<u>20</u>	<u>21</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024 No.	2023 No.
In the band £60,001 - £70,000	2	2
In the band £80,001 - £90,000	1	1

The remuneration of key management personnel was £332,955 (2023: £332,941).

The charity considers its key management personnel to comprise of the members of the senior management team, as disclosed on page 10.

Contributions were made to defined contribution pension schemes on behalf of three (2023: three) employees whose emoluments exceeded £60,000.

Contributions to the defined contribution schemes on behalf of these employees totalled £22,060 (2023: £21,637).

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

14. Auditor's remuneration

The auditor's remuneration amounts to an auditor fee of £16,000 (2023: £14,300), and accounts preparation services of £5,000 (2023: £3,300) exclusive of VAT.

15. Tangible fixed assets

	Exhibition equipment £	Office equipment £	Total £
Cost			
At 1 January 2024	397,419	79,500	476,919
Additions	-	5,839	5,839
Disposals	(358,115)	(16,761)	(374,876)
At 31 December 2024	39,304	68,578	107,882
Depreciation			
At 1 January 2024	397,419	75,137	472,556
Charge for the year	-	4,078	4,078
On disposals	(358,115)	(16,761)	(374,876)
At 31 December 2024	39,304	62,454	101,758
Net book value			
At 31 December 2024	-	6,124	6,124
At 31 December 2023	-	4,363	4,363

During the year, having brought its finance function in-house, the charity streamlined its fixed asset register and identified £358k of fixed assets which had been fully depreciated and disposed of in previous years but not removed from the register. This amount is shown as disposals in the year.

16. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	15,950	146,531
Other debtors	43,743	98,914
Prepayments and accrued income	399,268	257,978
	458,961	503,423

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

17. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	10,030	31,135
Other taxation and social security	23,301	22,069
Other creditors	90,944	2,368
Accruals and deferred income	160,054	145,740
	<u>284,329</u>	<u>201,312</u>
	2024 £	2023 £
Deferred income brought forward	117,501	68,528
Resources deferred during the year	121,950	117,501
Amounts released from previous periods	(117,501)	(68,528)
	<u>121,950</u>	<u>117,501</u>

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
General funds	269,898	1,149,949	(963,541)	123,321	579,627
Restricted funds	479,314	451,351	(679,652)	(123,321)	127,692
	<u>749,212</u>	<u>1,601,300</u>	<u>(1,643,193)</u>	<u>-</u>	<u>707,319</u>

Summary of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	367,214	921,168	(1,018,484)	269,898
Restricted funds	136,000	889,571	(546,257)	479,314
	<u>503,214</u>	<u>1,810,739</u>	<u>(1,564,741)</u>	<u>749,212</u>

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

19. Restricted fund analysis

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfer between funds £	Balance at 31 December 2024 £	Total funds 2023 £
Old Possums Trust	4,980	-	-	(4,980)	-	4,980
Edward Cadbury Trust	1,047	3,000	(3,000)	(1,047)	-	1,047
Tobell Funds	99,364	100,000	(99,364)	-	100,000	99,364
A E Higgs (West Midlands)	2,500	-	-	(2,500)	-	2,500
Department for Education	13,746	15,223	(15,223)	(13,746)	-	13,746
Anonymous grant-giver	217,415	255,000	(441,542)	(30,873)	-	217,415
Anne Frank Fonds	2,271	-	-	(2,271)	-	2,271
The Gannochy Trust	17,000	1,423	(9,923)	(8,500)	-	17,000
Masonic Charitable Foundation	19,512	-	-	(19,512)	-	19,512
MJCB	13,082	-	-	(13,082)	-	13,082
PCC West Midlands	2,061	-	(2,061)	-	-	2,061
The Portal Trust	23,200	-	-	(23,200)	-	23,200
The Souter Charitable Trust	3,000	-	-	(3,000)	-	3,000
The Big Give	25,000	-	(25,000)	-	-	25,000
The Dulverton Trust	25,136	-	(23,270)	(610)	1,257	25,136
The Robertson Trust	10,000	-	(10,000)	-	-	10,000
Alma & Leslie Wolfson Charitable Trust	-	750	(750)	-	-	-
The Brown Rudnick Charitable Trust	-	11,316	-	-	11,316	-
Leslie Kaye	-	18,400	(18,400)	-	-	-
Lyall Cresswell	-	21,000	(21,000)	-	-	-
Shared Endeavour Fund	-	20,238	(10,119)	-	10,119	-
Saloman Foundation (Trusts & Foundation)	-	5,000	-	-	5,000	-
Total 2024	479,314	451,351	(679,652)	(123,321)	127,692	479,314
Total 2023	136,000	889,571	(546,257)	-	479,314	

Spend against certain restricted funds in 2023 was mistakenly allocated to general funds in the accounts for that year. These amounts, totalling £123,321, are shown as a transfer from restricted to general funds in 2024.

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

20. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	6,124	6,124
Current assets	-	985,524	985,524
Creditors due within one year	127,692	(412,021)	(284,329)
Total	127,692	579,627	707,319

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	4,363	4,363
Current assets	-	946,161	946,161
Creditors due within one year	479,314	(680,626)	(201,312)
Total	479,314	269,898	749,212

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	(41,893)	245,998
Adjustments for:		
Depreciation charges	4,078	3,429
Dividends and interest	(17,710)	(5,434)
Decrease/(increase) in debtors	44,462	(210,559)
Increase/(decrease) in creditors	78,568	(33,762)
Increase/(decrease) in deferred income	4,449	48,973
Net cash provided by operating activities	71,954	48,645

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

22. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand	526,563	442,738
	<u><u>526,563</u></u>	<u><u>442,738</u></u>

23. Analysis of changes in net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash at bank and in hand	442,738	83,825	526,563
	<u><u>442,738</u></u>	<u><u>83,825</u></u>	<u><u>526,563</u></u>

24. Pension commitments

In accordance with auto-enrolment requirements, the charity makes contributions to employees' personal pension plans. The pension cost charge represents contributions payable by the charity to the fund and amounted to £70,776 (2023: £65,634). At 31 December 2024, an amount of £NIL (2023: £2,084) was outstanding.

25. Operating lease commitments

At 31 December 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	13,862	34,049
Later than 1 year and not later than 5 years	-	13,375
	<u><u>13,862</u></u>	<u><u>47,424</u></u>

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

26. Related party transactions

During the year support costs totalling £NIL (2023: £450) were paid to the employer of one of the trustees for professional services.

During the year consultancy costs totalling £52,624 (2023: £31,384) were paid to Judy Silkoff's consultancy company, who then became a full time employee of the charity subsequent to the year end.

There were no balances outstanding at the year end.

Aggregate donations from trustees amounted to £31,500 (2023: £5,619), including £4,000 (2023: £NIL) in respect of tickets to the Annual Lunch.

Accounts

ANNE FRANK TRUST UK
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

ANNE FRANK TRUST UK
(A company limited by guarantee)
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ANNE FRANK TRUST UK

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	Daniel Mendoza OBE, Chair (reached end of term of office 13 December 2023) Nicola Cobbold, Chair (appointed 13 December 2023) Professor Dominic Abrams OBE Børge Andreassen (appointed 3 September 2024) Aretha Banton Ruth Barnett Mike Bettles Fayga Brisman Taylor (appointed 3 September 2024) Bernard Howard, Vice Chair Jeffrey Kriek, Treasurer Joanna Myerson (resigned 21 September 2023) Miranda Wayland Dr Uzma Zahid
Company registered number	02612141
Charity registered numbers	1003279 and SC040488
Principal office and registered office	Star House 104-108 Grafton Road London NW5 4BA
Chief executive officer	Tim Robertson
Independent auditor	Blick Rothenberg Audit LLP Chartered Accountants Statutory Auditor 16 Great Queen Street Covent Garden London WC2B 5AH
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ National Westminster Bank Plc Winchester, Old Bank 105 High Street Winchester Hants SO23 9AW
Royal Patron	Her Majesty The Queen (from January 2024)
Honorary President	Dr Eva Schloss MBE
Honorary Vice Presidents	Gillian Walnes MBE Daniel Mendoza OBE (appointed December 2023)

ANNE FRANK TRUST UK
(A company limited by guarantee)
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Advisors	Gerry Cohen (Education Committee, appointed May 2024) Joel Davis (Communications Committee, appointed September 2023) Alistair Falk (Education Committee, appointed September 2023) Kirsty Robson (Communications Committee, appointed August 2023)
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ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT****FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of The Anne Frank Trust UK for the year ended 31 December 2023.

Section 1: Objectives and activities

The objects of the Anne Frank Trust UK, as registered with the Charity Commission and the Scottish Charity Regulator, are “to advance public education in the United Kingdom and elsewhere in the principles of religious and racial tolerance and of democracy as illustrated by the life and diary of Anne Frank; and the promotion of equality and diversity for the public benefit by carrying out activities to foster understanding between people from diverse backgrounds with reference to the life and diary of Anne Frank”.

The Trust summarises its **mission** as follows:

“Learning from Anne Frank and the Holocaust, we empower young people aged 9 to 15 to recognise and challenge all forms of prejudice.”

Taking account of the Charity Commission's guidance on public benefit, the Trust's **vision** is for a world free from discrimination.

The Trust carries out its activities through a commitment to the following **values**, each epitomised by a quotation from Anne Frank's Diary:

- Equity. “We're all leading lives that are different and yet the same.” (6 July 1944)
- Learning. “Oh, there's still so much to find out and learn.” (11 May 1944)
- Positivity. “I still believe, in spite of everything, that people are truly good at heart.” (15 July 1944)
- Integrity. “You know I'm always honest with you.” (6 May 1944)
- Environmental responsibility. “Nature is the one thing for which there is no substitute!” (13 July 1944)

The trustees have set four **objectives** as the focus for the charity's activities, each with a direction for strategic development:

1. Education objective. Strategic direction – to intensify our impact.
2. Communications objective. Strategic direction – to create clarity and build trust.
3. Fundraising objective. Strategic direction – to diversify and grow our income.
4. Operations objective. Strategic direction – to be a compliant and efficient organisation.

Most of the Trust's charitable activities are delivered under the Education objective. The focus is on **9- to 15-year-olds** because they relate closely to Anne Frank (who was aged 13 to 15 when writing her diary) and because this age is crucial to the formation of lifelong values and beliefs. The activities are delivered by the Trust's **Anne Frank Workers**, who are based around the country and are trained in teaching, youth work and mentoring.

The Trust's educational offer has three strands:-

- i. **Schools programme.** This is delivered to groups of up to 30 pupils. The learning begins with Anne Frank, the Holocaust and antisemitism, before looking at prejudice in all forms today. There are two versions of the Trust's 2-day core programme – A History for Today, which focuses around a pop-up exhibition about the life of Anne Frank, and Voices for Equality, which draws on multi-media extracts from Anne Frank's Diary. In both versions the young people are trained to share their learning with fellow pupils, by leading exhibition tours or other learning activities. This **peer education** both deepens the learning for the peer educators and disseminates it to others.

The Trust's offer to schools also includes 1 to 2-hour **workshops** on specific forms of prejudice, including antisemitism, homophobia, Islamophobia, sexism, transphobia, anti-Black racism, and prejudice against Gypsy Roma Traveller people. The workshops are run either on a stand-alone basis or as a follow-on to the core programme.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

- ii. **Online learning programme.** This consists of 1-hour live events held on key dates such as the anniversary of Anne Frank's birth, Black History Month, Holocaust Memorial Day, Pride Month and World Book Day. Each event raises awareness about a specific form of prejudice through the expertise or lived experience of a guest speaker. Students attend in whole class groups or assemblies. They interact with the guests via live messaging, and are given classroom tasks, before making their own commitment to challenge prejudice.
- iii. **Ambassadors programme.** Introduced in January 2022, this sustains and enhances the learning for young people who have completed the Trust's core programme and wish to go further in their anti-prejudice role as **Anne Frank Ambassadors**. The scheme is targeted especially at those who are disadvantaged or have lived experience of prejudice. Each ambassador is mentored by an Anne Frank Worker to create and follow an individual journey of learning and empowerment. This may mean challenging prejudice in their own communities, joining campaigns, or participating in special Anne Frank Trust projects such as skills workshops, residential study trips and speaking at public events.

To achieve wider impact, the Trust also runs charitable activities under its **communications** objective. These bring the charity's anti-prejudice message to the public through press coverage, social media, publications, events, a monthly e-bulletin, short films and a website. Through the ambassador programme, these communication activities are increasingly focused on the experiences of young Anne Frank Ambassadors.

Section 2: Achievements and performance

In 2023, the Anne Frank Trust's schools programme reached 54,745 young people in 225 schools. A further 64,756 young people from 578 schools participated in online learning events, so the charity's **total reach for the year was 119,501 young people in 803 schools**. This represents an **increase of 35% on the previous year** (2022: 52,596 young people in 232 schools, plus 36,164 online learners in 726 schools, making a total of 88,760 young people in 726 schools).

Led by Director of Education Sarah Nuzum, and overseen by the Education Committee of the board, key achievements during the year included:

- Continuous quality development of the **schools programme**, for example through: a quality assurance scheme of observation visits and feedback to all Anne Frank Workers; staff development including specific training days on antisemitism, on misogyny, and on LGBTQ+ issues; a new School Engagement Strategy to ensure the Trust reaches a diverse range of schools; and updated classroom resources such as a new handbook for peer educators.
- A comprehensive **independent review** by education consultant Paula Kitching of the fundamental elements of the programme relating to the Holocaust, antisemitism and Jewish life – which has led to an action plan of developments in training, communications and course materials in 2024.
- Greater focus on **primary schools**, with adjustments to programmes to meet the needs of this younger age group. Primary schools made up 59% of the schools reached by the schools programme in 2023 (132 out of 225 schools).
- Developed, piloted and implemented a new schools **workshops on misogyny**, specifically in response to concerns from schools about the impact of Andrew Tate on young people's views of women and girls.
- Expansion of the **online learning** programme to a total of 11 events over the year on dates including Black History Month, Hate Crime Awareness Week, International Day of Disabilities, and International Women's Day. For Holocaust Memorial Day, two events – one for secondary, one for primary schools – each included a Holocaust survivor, and reached over 12,000 young people. The Trust's World Book Day event with children's author Tom Palmer was attended by over 31,000 young people.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

- Widening and deepening the impact of the **ambassadors programme**:
 - o A clearer focus to the promotion in schools, and improvements to the intake process enabled the programme to work with 161 ambassadors – a 50% increase on the previous year (2022: 107 ambassadors) – and ensured that it reached those most in need of empowerment, because of disadvantage or personal experience of prejudice.
 - o Online skills workshops for ambassadors included a termly reading group on Anne Frank's Diary facilitated by the CEO.
 - o Day study trips in the summer of 2023 included the Holocaust Centre North in Huddersfield, the Imperial War Museum, the Manchester Jewish Museum, and the National Holocaust Centre in Nottinghamshire.
 - o As in 2022, residential study trips, each with 15 ambassadors, included the Anne Frank House Amsterdam and the Lake District Holocaust Project. Thanks to generous support from the Tagliaferri family, the Trust was also able to offer a 5-day creative writing course at the Arvon Foundation in West Yorkshire, where 15 ambassadors studied with professional authors to write against prejudice.
 - o Ambassadors took their anti-prejudice message to a range of local and national audiences, including speaking at The Belong Network conference on Building Resilient Communities in Manchester in November 2023.
- In March 2023, 96 young people from 11 secondary schools attended the Trust's **annual national youth conference**, which was generously hosted by the Business Design Centre in London. The young people participated in creative workshops to produce anti-prejudice presentations, which were judged by a panel including Ronald Leopold, Executive Director of the Anne Frank House Amsterdam. The keynote speaker was Holocaust survivor Dr Martin Stern MBE.
- The Trust's education team has worked hard to respond to the unprecedented rise in antisemitism that was triggered by Hamas' attack on Israeli civilians on **7 October 2023**, as well as the significant rise in Islamophobia. Support and learning sessions were provided online for Anne Frank Ambassadors, with facilitators from both the Jewish and Muslim communities, and the CEO visited ambassadors in schools to answer questions and share learning. Staff training has included sessions from Solutions Not Sides, a charity which specialises in education around the Israeli-Palestinian conflict. Further training and programme developments are planned for 2024 to ensure that the Trust is effective in addressing the conflict as a source of prejudice. Local community tensions led three schools to postpone having the Trust's programme in autumn 2023, but two of these have since re-booked, and overall the Trust reached more schools in October to December 2023 than in the same period in 2022.

The trustees see **equity, diversity and inclusion (EDI)** as fundamental to the charity's values and performance. The focus of this work during 2023 was on engaging with the Jewish community (see below), but also included preparation for a new EDI working group across the staff team. EDI Lead Trustee Miranda Wayland has a roving role across all the board's committees.

The trustees regard **safeguarding** as underpinning all the charity's activities. A safeguarding update is reported to every board meeting, safeguarding is scrutinised in detail by the board's Education Committee, and all staff and trustees are required to complete safeguarding training. In May 2023, the Trust's safeguarding policy and procedures were updated to reflect new Government guidance for schools. Any concerns are reported to the charity's Designated Safeguarding Lead (Sarah Nuzum) for assessment and appropriate action. During 2023, two safeguarding concerns were identified and reported in schools, and one safeguarding concern about an Anne Frank Ambassador was addressed and resolved by Anne Frank Trust staff.

Relations with the Jewish community

The trustees see the Anne Frank Trust as **proudly both Jewish and for everyone**. The charity was founded by members of the Jewish community, and has Jewish trustees, staff and funders. The experience of Anne Frank in the unique context of the Holocaust is the fundamental point of reference throughout the Trust's education programmes, and the Trust has exceptionally strong evidence of impact on antisemitism (see below). At the same time, most of the Trust's team, beneficiaries and donors are not Jewish, and the charity has always aimed at challenging prejudice of all kinds.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

During 2023, the Trust has given priority to ensuring that Jewish experience and community connections are thoroughly embedded across the charity:

- In February 2023, the Trust appointed Austen Garth as **Jewish Community Engagement Manager**. Austen's work during the year included training for staff and trustees on the International Holocaust Remembrance Alliance's definition of antisemitism, and forging links with Jewish organisations at national and local levels, as well as working on the following developments.
- The review of the Trust's education programme (see above) was overseen by an **advisory group of key stakeholders from the Jewish community**, chaired by Marie van der Zyl OBE, President of the Board of Deputies of British Jews. The trustees accepted all the review's recommendations and published a full action plan in response in January 2024.
- **Advisors with expertise in Jewish life and/or antisemitism** were recruited into the Trust's governance – Kirsty Robson and Joel Davis onto the Communications Committee, Alistair Falk (and subsequently in 2024 Gerry Cohen) onto the Education Committee.
- A specific focus in the University of Kent's evaluation on the Trust's **impact on antisemitism** (see below).
- Since September 2023, the Trust has shared its London office with a Jewish charity as sub-tenants – **HIAS-JCORE** (formerly the Jewish Council for Racial Equality).

The Trust's relations with the Jewish community have been further reinforced by the appointment of the new chair of trustees, Nicola Cobbold.

Section 3: Impact

The trustees place a high priority on impact evaluation, and the Trust has an outstanding track record in this area. Monitoring and evaluation are integrated into the operation of all the Trust's educational programmes. Data are inputted by staff and analysed through a research partnership with social psychologists at the University of Kent, led by Professor Dominic Abrams OBE and Dr Katie Goodbun.

Every year the Trust publishes a report of its latest impact data. For the academic year 2022-2023 this was **Educating Against Prejudice - The Impact of the Anne Frank Trust UK**. There were findings in three areas:-

Impact on social attitudes

- A significant proportion of young people make significant progress in their attitudes towards every social group tested in the evaluation: Black, Christian, disabled, female, Gypsy Roma Traveller, Jewish, LGBTQ, male, Muslim, old, refugee and white.
- 87.6% of young people become more positive towards at least one of these groups (up from 84.4% last year).
- Overall, the greatest progress is towards Jewish people, with 59.8% becoming more positive (up from 52.3% last year).
- Among Muslim young people, this progress rises to 65.7%.
- 52.4% of non-Muslim young people become more positive towards Muslims.
- Young people who start out with below-average attitudes make nearly three times the progress of those who start out with above-average attitudes – i.e. the programme has its strongest impact on those young people who need it most.
- 58% of young people retain their improved attitudes 12 to 18 months after completing the programme.
- The impact after 12 to 18 months is greatest in geographical areas with the highest levels of antisemitism.
- Larger sample sizes mean these are the Trust's most reliable findings to date.

Impact on knowledge and skills

- 83.8% of young people make significant progress in their knowledge of prejudice.
- 77.9% make significant progress in critical thinking.
- 77.5% make significant progress in their personal commitment to challenging prejudice.
- 75.1% make significant progress in their confidence to challenge prejudice.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Empowerment

Anne Frank Young Ambassadors tell us:

- Learning about Anne Frank and the Holocaust motivates them to speak out against antisemitism and other forms of hatred today.
- They feel honoured to speak in Anne Frank's name and a strong sense of duty to share their knowledge about the Holocaust.
- The Ambassadors Programme boosts their confidence to challenge prejudice, especially by creating a sense of community and belonging.
- They are enthusiastic to continue developing their understanding of themselves and others.

The University of Kent's **conclusions** were:

- The Anne Frank Trust's Schools Programme is highly effective in educating against prejudice among young people. It has a significant and lasting positive impact on pro-social attitudes, as well as knowledge about prejudice, critical thinking, values, and a sense of agency to make a difference.
- There is evidence that the Trust's impact is increasing over time.
- The size of the sample and the 5-year track record of data mean these conclusions are more convincing than ever.
- The results provide continuing validation of the Trust's educational approach – that learning about Anne Frank and the Holocaust impacts both on antisemitism and on prejudice generally.
- The Trust's greatest impact is on those young people who start out with the most negative attitudes and lowest levels of knowledge – i.e., it benefits most those who need it most.
- Young people of different ages, ethnicities, genders and religions all make significant progress, regardless of their geographical location or whether in primary or secondary school.
- The Trust's Ambassadors Programme is enhancing young people's knowledge, confidence to make a difference, desire to improve their understanding, and sense of belonging. All these factors are important for preventing prejudice and fostering social cohesion.
- Many of these findings are supported by the experience of a sample of teachers.

The full impact report is available on the Trust's website: <https://www.annefrank.org.uk/>.

Section 4: Financial review

In summary, key financial achievements of 2023 include:

- a surplus over the year of £245,998 (compared with a deficit in 2022 of £46,449);
- the Trust's highest ever annual income, £1,810,739, which represents 12.9% growth on the previous year (2022 total income : £1,603,691);
- a significant improvement in value for money, with the charity's overall unit cost per beneficiary falling by 29% from £18.52 in 2022 to £13.09 in 2023;
- a significant drop in the proportion of the Trust's expenditure spent on fundraising – from 23% in 2022 to 17% in 2023;
- a 49% increase in the Trust's total reserves (from £503,214 in 2022 to £749,212 in 2023).

The trustees recognise that these 2023 financial achievements were bolstered by a substantial one-off grant from an anonymous funder, and that the 2024 financial year is likely to be much more challenging, especially because of cuts in Government funding.

4.1: Income and fundraising

The charity's total 2023 income of £1,810,739 is the highest annual income in the Trust's history and represents **12.9% growth** on the previous year (2022: £1,603,691).

The Trust's single largest source of income continues to be the **Annual Lunch** held to mark Holocaust Memorial Day every January. The 2023 Lunch, held on 24 January at the Hilton Park Lane, raised £460,600. The guest speaker was David Baddiel, comedian and author of *Jews Don't Count*.

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The Trust also held a fundraising event in June 2023, with author Daniel Finkelstein reading from his book *Hitler, Stalin, Mum and Dad: A Family Memoir of Miraculous Survival*.

The Trust benefits from the loyal and generous support of many **individual donors**, including those who give regularly as Friends of Anne Frank. In December 2023 the Trust participated for the third time in the Big Give fundraising campaign, and achieved a record income of £102,006 during the 1- week campaign.

The trustees are particularly grateful to many **major donors**, who include:

Ray and Claudine Bloom	Lyall and Candice Cresswell
Sybilla and Leo Friedler	Bernard Howard
Judith and Geoffrey Jayson	Daniel and Michelle Mendoza
Melih Odemis	Peter Oppenheimer
Christian and Myrto Rochat	Bim and Pardeep Sandhu
Annabel Schild	Mrs Daphne Schild
Francine and David Sumners	Mark Tagliaferri and family
Susan and Graham Tobbell	

In November 2023 the Trust was honoured to be one of 4 children's charities that were the key beneficiaries of the **Michael Josephson MBE Charity Ball**, held at the Hilton Deansgate in Manchester.

The Trust's biggest **public sector** grant in 2023 was from the Department for Education's anti-bullying programme. The Trust uses this funding specifically to address bullying based on prejudice. Other public sector income came from local authorities, particularly in Scotland.

The trustees greatly appreciate the **corporate partners** who provide both financial and in-kind support to the charity. In 2023 these included:

- Brown Rudnick LLP, which provides meeting spaces as well as funding
- The Business Design Centre, host of the annual youth conference
- Penguin Random House, the UK publisher of the Diary
- pladis Global, corporate sponsor of the Annual Lunch
- many companies which buy tables at the Annual Lunch and advertise in the Lunch brochure.

The Trust continues to be successful in securing income from charitable **trusts and foundations**. The trustees are grateful to all these funders, who in 2023 included significant grants from a trust which wishes to remain anonymous, and the following:

The 29th May 1961 Charitable Trust	The Alan Matthey Charitable Trust
The Annabel Arbib Foundation	The Anne Frank Fonds, Switzerland
Beaverbrooks Charitable Trust	The Bloom Foundation
The Brown Rudnick Charitable Foundation	The Chesterhill Charitable Trust
The Childhood Trust	The Dulverton Trust
The Gannochy Trust	The Gerald and Gail Ronson Family Foundation
Gundle Philanthropic Trust	The Harold Hyam Wingate Foundation
The Hirschel Foundation	The J E Posnansky Charitable Trust
The JP Jacobs Charitable Trust	The Lord Leonard and Lady Estelle Wolfson Foundation
Manny Cohen Foundation	The Masonic Charitable Foundation
The Milton Damerel Trust	Old Possum's Practical Trust
Paul Hamlyn Foundation	Portal Trust
The Reed Foundation	The Robertson Trust
The Vandervell Foundation	

The Trust is committed to **best practice in fundraising**. It is registered with the Fundraising Regulator, and works to the Regulator's Code of Fundraising Practice. Particular care is taken to ensure that fundraising material is not intrusive and has clear instructions for how recipients can remove themselves from a mailing list. The Trust received no complaints about fundraising during 2023.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

In the summer of 2023, the Trust's **Development Director** of 5 years, Lara Wilks Sloan, moved to a career out of fundraising. The trustees were delighted to appoint Ruth Berenblut as the charity's new Development Director in October.

4.2: Expenditure

The Trust's total expenditure in 2023 of £1,564,741 represents a slight decrease on the previous year (2022: £1,650,140), but expenditure on charitable activities slightly increased (from £1,267,233 in 2022 to £1,298,537 in 2023). The bulk of the Trust's charitable expenditure is on **staffing**.

The Trust is providing **increasingly strong value for money**, with the overall unit cost per beneficiary falling by 29% from £18.52 in 2022 to £13.09 in 2023 (total expenditure of £1,564,741 divided by 119,501 beneficiaries).

The proportion of expenditure on fundraising fell to 17% (£266,204 out of total expenditure of £1,564,741) from 23% the previous year (2022: £382,907 out of £1,650,140).

4.3: Outturn and reserves

The Trust achieved a **surplus of £245,998** over the year (compared with a deficit of £46,449 in 2022).

At the end of 2023 the charity's total reserves of £749,212 represented 49% growth on the previous year (2022 total reserves: £503,214).

The trustees' policy is that the unrestricted portion of the reserves should be between 3 and 6 months of core operating costs. The trustees allowed the unrestricted reserves to fall below this target on 31 December 2023 (unrestricted reserves of £269,898, 3 months' core operating costs £346,017) because the restricted reserves of £479,314 consisted almost entirely of funds to be used immediately in the new financial year for the Trust's core charitable activities.

Section 5: Structure, governance and management**5.1: Constitution and status of the charity**

The Anne Frank Trust UK is incorporated as a company limited by guarantee (Company No 02612141) and registered as a charity in England & Wales (Charity No 1003279) and in Scotland (Scottish Charity Number SCO40488). The Trust's governing document consists of the Memorandum and Articles of Association adopted on 30 April 1991 and last amended on 16 September 2016.

The Trust is the official UK partner of the **Anne Frank House** in Amsterdam and is endorsed by the **Anne Frank Fonds** in Basel, Switzerland. The Fonds is the foundation which owns the copyrights of Anne Frank's writings and many of the Frank family photographs. These connections give the Trust unique permission to use Anne Frank's name, image and works for educational purposes in Britain. The Trust remains legally and financially independent of both the House and the Fonds.

5.2: Recruitment and appointment of trustees/directors

Trustees are appointed by the board to meet any gaps identified through a regular skills audit. Appointments are usually made through an open recruitment round, occasionally by approach to individuals with particular expertise.

In 2023 the Trust's long-term chair Daniel Mendoza came to the end of his term of office. The board appointed him to the honorary lifetime role of Vice President in recognition of his outstanding contribution to the charity.

The board's vice chair Bernard Howard chaired the Nominations Committee to recruit Daniel's successor, through a comprehensive search and rigorous interview process. **Nicola Cobbold became the Trust's new chair of trustees in December 2023**. Nicola brings a track record of leadership in the private and charity sectors, with particular expertise in strategy development and impact measurement, together with highly developed links in the Jewish community.

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FOR THE YEAR ENDED 31 DECEMBER 2023

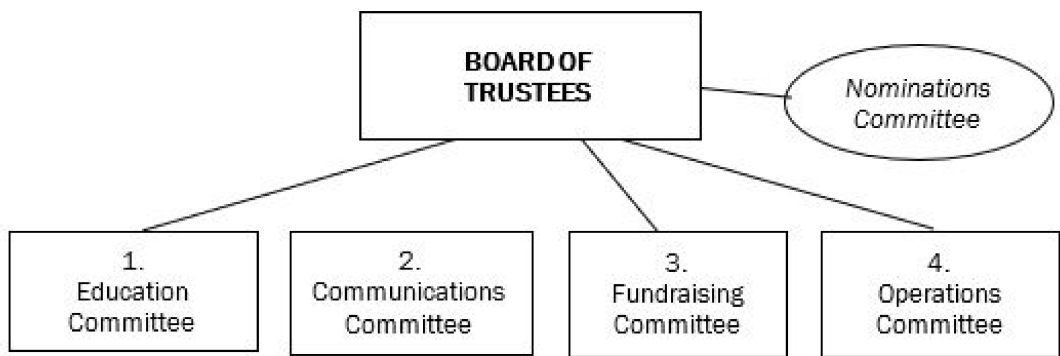
Some trustees take specific roles and responsibilities, such as Treasurer or Safeguarding Lead Trustee. Whatever their specialism, all trustees carry equal legal and strategic responsibility for the charity overall. Trustees usually serve up to two terms of 3 years, but the board may extend by up to two further terms of 3 years if this is in the best interests of the charity.

All Trustees give their time freely and may be reimbursed for expenses only.

As members of the Limited Company, trustees agree to pay an amount not exceeding £1 in the event of the company being wound up.

5.3: Governance structure

In addition to attending quarterly Board meetings, all trustees are members of at least one sub-committee.



Each committee is chaired by a trustee with relevant expertise, is attended by one or more other trustees, is supported by the relevant member of the Senior Management Team, and may co-opt external advisory members.

During 2023, the board appointed three advisors with expertise in Jewish life, Holocaust education and/or tackling antisemitism:

- Kirsty Robson – appointed to the Communications Committee
- Joel Davis – appointed to the Communications Committee
- Alistair Falk – appointed to the Education Committee

The Operations Committee is chaired by the treasurer and meets at least once a quarter to scrutinise finance, fundraising, legal matters, risk, remuneration and human resources. The other committees meet 2 or 3 times a year or when needed. During 2023, governance of fundraising has been carried out by the Operations Committee.

5.3: Staffing structure and support

The Trust’s executive is led by the **Senior Management Team**, providing the main operational co-ordination and strategic momentum for the charity. The team’s four members during 2023 were:

- Chief Executive, Tim Robertson (appointed 2018) – to whom the trustees delegate overall authority for the day-to-day running of the charity.
- Director of Education, Sarah Nuzum (appointed 2019) – responsible for all the Trust’s charitable activities in schools, communities and online.
- Director of Development, Lara Wilks Sloan (2018 to September 2023), Ruth Berenblut (since October 2023) – responsible for fundraising.
- Director of Operations, Tom Asher (March 2022 to July 2024) – responsible for operational planning, finance, HR, governance, risk, evaluation, IT and all organisational infrastructure.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Senior Management Team co-ordinates, reviews and develops performance through **three levels of planning**:

- the overall 3 to 5-year strategic plan for the charity, as approved by trustees,
- an annual operational plan with quarterly Key Performance Indicators which are reported quarterly to the Board,
- more detailed workplans for teams, projects, and individual members of staff.

Staff management is underpinned by Support and Supervision meetings, where each member of staff meets one-to-one with their line manager every 4-6 weeks. The decisions of these meetings are recorded in writing. The Chief Executive's Support and Supervision is provided by the Chair of Trustees.

Staff communication and effectiveness are supported by a calendar of recurring meetings – weekly Senior Management Team meetings, monthly All Hands Meetings for all staff online, plus an informal weekly check-in for all staff able to attend, a termly whole staff day for strategy review or training, and regular meetings of the education and fundraising teams. Internal co-ordinating panels are held monthly to monitor and plan cross-team working in four key areas: communications, evaluation, data and grants.

Staff also have the support of an Employee Assistance Programme, and training and coaching from the Trust's wellbeing partner, WrkWIL.

Risk management

The Senior Management Team maintains an ongoing organisational Risk Register. This is scrutinised by the Operations Committee, and approved quarterly by the Board. Areas covered in the register include: finance, fundraising, education delivery and development, safeguarding, communications (including reputational risk), strategy, staffing, building, health and safety, IT, and governance. Risks are assessed by likelihood and potential impact, and the register sets out mitigations and an action plan. It brings together the well-established range of systems through which the trustees manage risk across the charity, which include:

- an annual budget approved by the board, against which actual performance is monitored through monthly management accounts;
- formal review of the quarterly management accounts at each Operations Committee and Board meeting;
- a three to five year Strategic Plan of overall aspirations and objectives;
- an annual Operational Plan with detailed Key Performance Indicators;
- a clear structure of delegated authority and control for all financial transactions;
- a due diligence process for vetting all potential employees, trustees, contractors and partners;
- policies and procedures reviewed on a regular schedule, to manage all operational risks including safeguarding, data protection, health & safety, and staffing.

Key developments in risk management in 2023 have included the appointment of a new HR advice contractor (Watershed Law) and a new Data Protection Officer, Kellie Peters, who carried out a full audit of the charity's GDPR compliance. The audit found that the Trust was partially or fully compliant in most areas, except retention and disposal of confidential data. The Data Protection Officer is implementing an action plan to address all the identified issues during 2024.

Section 6: Future plans

The board has extended the Trust's current **strategic plan** Reaching Our Goals to run until the end of 2025. This will enable the Trust's new chair Nicola Cobbold to spend 2025 leading the development of a new strategic plan, probably to run for 4 years to the centenary of Anne Frank's birth in 2029.

The focus of Reaching Our Goals has been on implementing the 3-strand education programme focused on 9- to 15-year-olds. The overall aim of the plan is for the charity to "embody youth empowerment as a force for ending prejudice". The new Ambassadors Programme is a key driver of this aspiration, aiming for young people to play leading roles in shaping and speaking for the charity.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

The Trust's **Operational Plan for 2024** includes the following objectives. At the time of writing this report in summer 2024, the trustees can report good progress on most of these objectives, despite a lack of central Government funding.

Objective 1: Education

- Continue **10% growth** in the numbers of schools and young people reached by the Trust's programmes.
- Implement the recommendations of the independent review of the education programme, notably by commissioning **staff training** on Holocaust history, Jewish life and Israel-Palestine, and establishing staff-led action teams to revise course materials and pedagogy, especially in the History for Today programme
- Three residential study trips for ambassadors, including the Trust's first trip with young people to **Auschwitz**.
- A graduation event to celebrate the first cohort of 60 young people who come to the end of the ambassador programme on reaching their 16th birthdays, and establishing an online **alumni network** for them to stay in touch with the Trust.
- Strategies to engage more **Jewish young people** and more **boys**.
- In collaboration with the University of Kent, publish the first **quantitative impact data on the ambassador programme**.
- Create a plan for extending the schools programme into **Essex**.

Objective 2: Communications

- Hold **three events to showcase the schools programme** in different parts of the country, inviting key members of the local Jewish community to come and see the work, and aiming to secure coverage in regional media and the Jewish press.
- Recruit to a new post of **Communications Manager** if funding allows.
- Commission more blogs and aim for 20% growth in the readership of the monthly **e-bulletin**.
- Review the Trust's guidelines for **branding** and When We Speak Out in the media.

Objective 3: Fundraising

- 10% growth in income.
- Restructure the **fundraising team** and recruit staff to the new posts.
- Recruit a **Lead Trustee for Fundraising** and re-establish the board's Fundraising Committee.
- Consider transferring the annual **match-giving appeal** from Christmas time to September, to link with Jewish high holy days.

Objective 4: Operations

- Recruit a **trustee** with experience in governance and other aspects of operations.
- Introduce an improved format for the **Risk Register**.
- Implement the findings of the **GDPR audit**, including data protection and cyber security training for all staff and trustees.
- Introduce a new **Health & Safety Policy**, and update policies for complaints and whistleblowing.
- Launching of a new **Equity Diversity and Inclusion** working group, led by staff.
- Plan for a comprehensive **strategic review** of the charity during 2025.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:

7BC4E8C2F605489...

Nicola Cobbold
Chair

Date: 26-Sep-24 | 08:17 BST

ANNE FRANK TRUST UK
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STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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 members of the board of Trustees and signed on its behalf by:

Signed by:

7BC4E8C2F605489...
Nicola Cobbold
Chair

Date: 26-Sep-24 | 08:17 BST

ANNE FRANK TRUST UK
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK
FOR THE YEAR ENDED 31 DECEMBER 2023

Opinion

We have audited the financial statements of Anne Frank Trust UK (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

ANNE FRANK TRUST UK
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the charitable sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested a sample of journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions

ANNE FRANK TRUST UK
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Auditor's responsibilities for the audit of the financial statements (continued)

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008, and to the charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and Trustees those matters we are required to state to them in an auditor's 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

A55DB73BE5414B0...

Mark Hart FCA (senior statutory auditor)

for and on behalf of

Blick Rothenberg Audit LLP

Chartered Accountants

Statutory Auditor

16 Great Queen Street

Covent Garden

London

WC2B 5AH

Date: 26-Sep-24 | 12:02 BST

ANNE FRANK TRUST UK
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	183,525	743,158	926,683	661,609
Charitable activities	4	706,046	83,076	789,122	766,990
Other trading activities	6	-	89,500	89,500	173,422
Investments	7	-	5,434	5,434	1,657
Other income	8	-	-	-	13
Total income		889,571	921,168	1,810,739	1,603,691
Expenditure on:					
Raising funds	9	-	266,204	266,204	382,907
Charitable activities	10	546,257	752,280	1,298,537	1,267,233
Total expenditure		546,257	1,018,484	1,564,741	1,650,140
Net movement in funds		343,314	(97,316)	245,998	(46,449)
Reconciliation of funds:					
Total funds brought forward as previously stated	18	136,000	367,214	503,214	480,823
Prior year adjustment		-	-	-	68,840
Total funds brought forward as restated		136,000	367,214	503,214	549,663
Net movement in funds		343,314	(97,316)	245,998	(46,449)
Total funds carried forward	18	479,314	269,898	749,212	503,214

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

The notes on pages 21 to 37 form part of these financial statements.

ANNE FRANK TRUST UK
(A company limited by guarantee)

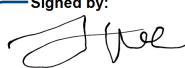
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	4,363	7,792
Current assets			
Debtors	16	503,423	292,864
Cash at bank and in hand		442,738	388,659
		<u>946,161</u>	<u>681,523</u>
Creditors: amounts falling due within one year	17	(201,312)	(186,101)
Net current assets		<u>744,849</u>	<u>495,422</u>
Total assets less current liabilities		<u>749,212</u>	<u>503,214</u>
Total net assets		<u><u>749,212</u></u>	<u><u>503,214</u></u>
Charity funds			
Restricted funds	18	479,314	136,000
Unrestricted funds	18	269,898	367,214
Total funds		<u><u>749,212</u></u>	<u><u>503,214</u></u>

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:

Signed by:

 BE592B9C7D674D1...

Jeffrey Kriek
 Treasurer

Date: 26-Sep-24 | 09:20 BST

The notes on pages 21 to 37 form part of these financial statements.

ANNE FRANK TRUST UK
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash generated/(used in) from operating activities	21	48,645	(140,562)
Cash flows from investing activities			
Dividends, interests and rents from investments		5,434	1,657
Purchase of tangible fixed assets		-	(10,288)
Net cash provided by/(used in) investing activities		5,434	(8,631)
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		54,079	(149,193)
Cash and cash equivalents at the beginning of the year		388,659	537,852
Cash and cash equivalents at the end of the year	22	442,738	388,659

The notes on pages 21 to 37 form part of these financial statements

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

Anne Frank Trust UK is a charitable company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006 and the Charities Act 2011. The address of the registered office is Star House, 104-108 Grafton Road, London, NW5 4BA.

The charity is registered with the Charity Commission for England and Wales with charity no. 1003279 and in Scotland with charity no. SC040488.

The financial statements are presented in Sterling (£), which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

In the event of the charity being wound up, the member's liability in respect of the guarantee is limited to £1 per member of the charity.

2. Accounting policies

2.1 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.

Anne Frank Trust UK 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.

2.2 Going concern

After making enquiries, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future, being a period of at least twelve months from the date these financial statements were approved. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

2.3 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.

Cash donations are recognised upon receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income from fundraising events is recognised in the period in which the event has taken place. Where income is received in advance of entitlement of receipt, its recognition is deferred income and included in creditors as deferred income.

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs. It includes both the direct and non direct costs and support costs relating to those activities.

Support costs include administrative office functions and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating staff costs by the time spent and the other costs on a measure of usage.

Governance costs, included in support costs, comprise all costs involving the public accountability of the charitable company and its compliance with regulation and good practice. These costs include costs related to the statutory audit.

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

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:

Exhibition equipment	-	25% - 50% straight line
Office equipment	-	25% straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.7 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. Bank overdrafts are shown within current liabilities.

2.8 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the balance sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the balance sheet date.

2.9 Financial instruments

The charity has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

The charity's policies for its major classes of financial assets and financial liabilities are set out below.

Financial assets

Basic financial assets, including trade and other debtors and cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Financial liabilities

Basic financial liabilities, including trade and other creditors and bank loans are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

Financial instruments (continued)

Impairment of financial assets

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the charity would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

Derecognition of financial assets and financial liabilities

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting of financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.10 Operating leases

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

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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.

2.13 Taxation

Anne Frank Trust UK is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations				
Donations and gifts	183,525	361,649	545,174	229,416
Fundraising events	-	330,431	330,431	360,280
Gift Aid	-	51,078	51,078	71,913
Total 2023	183,525	743,158	926,683	661,609
Total 2022	100,000	561,609	661,609	

ANNE FRANK TRUST UK
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

4. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Grant receivable	706,046	83,076	789,122	766,590
Trading income	-	-	-	400
Total 2023	<u>706,046</u>	<u>83,076</u>	<u>789,122</u>	<u>766,990</u>
Total 2022	<u>702,336</u>	<u>64,654</u>	<u>766,990</u>	

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Analysis of grant income receivable

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Department for Education Anti-Bullying Grant Programme	-	274,110	274,110	280,871
Anonymous grant-giver	-	242,000	242,000	173,605
Anonymous grant-giver	-	-	-	45,000
Bloom Foundation	30,000	-	30,000	30,000
Paul Hamlyn Foundation	-	33,000	33,000	30,000
Pladis Global	-	-	-	29,000
The Dulverton Trust	-	25,136	25,136	27,338
Groundworks (Mayor of London)	-	-	-	22,500
Ian Maddison Phillip King Trust	-	-	-	20,000
The Gannochy Trust	-	18,423	18,423	17,000
The Robertson Trust	-	10,000	10,000	11,500
The Brown Rudnick Charitable Trust	-	11,861	11,861	8,814
Anne Frank Fonds	-	-	-	7,908
Chance to Flourish (SCL Grant)	-	-	-	7,500
The Harold Hyam Wingate Foundation	-	-	-	6,000
29th May Charitable Trust	5,000	-	5,000	5,000
The Vandervell Foundation	5,000	-	5,000	5,000
Ken & Edna Morrison Charitable Trust	-	-	-	5,000
Masonic Charitable Trust	-	33,840	33,840	-
Milton Damerel Trust	15,000	-	15,000	-
The Esmee Faribairn Foundation TASK Fund	5,000	-	5,000	-
The Hirschel Foundation	10,000	-	10,000	-
The Portal Trust	-	38,360	38,360	-
Other grants below £5,000	13,076	19,316	32,392	34,554
Total 2023	83,076	706,046	789,122	766,590
Total 2022	64,254	702,336	766,590	

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Ticket sales and advertising	89,500	89,500	173,422

7. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest	5,434	5,434	1,657

8. Other income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other income	-	-	13

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9. Costs of raising funds

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	135,394	135,394	251,456
Annual lunch costs	106,267	106,267	103,210
75th Anniversary event costs	-	-	16,292
Other fundraising event costs	2,846	2,846	1,180
Other costs	19,440	19,440	6,003
Other staff costs	2,257	2,257	4,652
Depreciation	-	-	114
Total 2023	<u>266,204</u>	<u>266,204</u>	<u>382,907</u>
Total 2022	<u>382,907</u>	<u>382,907</u>	

10. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Schools programme	379,909	577,058	956,967	1,017,677
Online learning programme	38,615	27,848	66,463	-
Ambassador programme	127,733	147,374	275,107	-
Community education programme	-	-	-	124,778
Public Awareness	-	-	-	124,778
Total 2023	<u>546,257</u>	<u>752,280</u>	<u>1,298,537</u>	<u>1,267,233</u>
Total 2022	<u>720,176</u>	<u>547,057</u>	<u>1,267,233</u>	

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £	Total 2022 £
Schools programme	631,256	2,560	323,151	956,967	1,017,677
Online learning programme	40,089	179	26,195	66,463	-
Ambassador programme	135,209	690	139,208	275,107	-
Community education programme	-	-	-	-	124,778
Public Awareness	-	-	-	-	124,778
Total 2023	806,554	3,429	488,554	1,298,537	1,267,233
Total 2022	822,060	5,112	440,061	1,267,233	

11. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Schools programme	506,134	450,833	956,967	1,017,677
Online learning programme	35,286	31,177	66,463	-
Ambassador programme	154,645	120,462	275,107	-
Community education programme	-	-	-	124,778
Public Awareness	-	-	-	124,778
Total 2023	696,065	602,472	1,298,537	1,267,233
Total 2022	844,201	423,032	1,267,233	

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Schools programme 2023 £	Online learning programme 2023 £	Ambassador programme 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	445,091	27,110	85,059	557,260	639,057
Depreciation	-	-	-	-	4,781
Other staff costs	27,410	-	10,662	38,072	80,449
Operational costs	11,384	7,960	5,171	24,515	55,183
Office costs	18,292	16	23,002	41,310	7,598
Monitoring and evaluation costs	750	-	4,500	5,250	13,020
Other costs	3,207	200	26,251	29,658	-
Ambassadors programme costs	-	-	-	-	44,113
Total 2023	506,134	35,286	154,645	696,065	844,201

Analysis of support costs

	Schools programme 2023 £	Online learning programme 2023 £	Ambassador programme 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	186,165	12,979	50,150	249,294	183,003
Depreciation	2,560	179	690	3,429	331
Other staff costs	24,059	1,677	6,482	32,218	88,552
Operational costs	31,620	2,203	8,516	42,339	1,525
Office costs	25,092	1,750	6,759	33,601	40,426
Premises costs	50,815	3,543	13,688	68,046	59,032
Legal & professional fees	103,917	7,245	27,993	139,155	2,696
Communication costs	-	-	-	-	24,473
Special project costs	-	-	-	-	3,549
Other costs	25,255	1,601	6,184	33,040	-
Governance costs	1,350	-	-	1,350	19,445
Total 2023	450,833	31,177	120,462	602,472	423,032

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, expenses totalling £267 were reimbursed to Trustee's (2022 - £NIL) relating to travel expenses incurred in observing Anne Frank Trust UK programmes in person.

13. Staff costs

	2023 £	2022 £
Wages and salaries	793,391	902,762
Social security costs	83,007	100,619
Pension costs	65,550	70,135
	941,948	1,073,516

The charity paid £nil (2022: £7,324) in connection with terminations of employment.

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

	2023 No.	2022 No.
Employees	21	23

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023 No.	2022 No.
In the band £60,001 - £70,000	2	2
In the band £80,001 - £90,000	1	1

The remuneration of key management personnel was £332,941 (2022 - £370,342).

The charity considers its key management personnel to comprise of Tim Robertson and the members of the senior management team, as disclosed on pages 10 and 11.

Contributions were made to defined contribution pension scheme on behalf of three (2022: three) employees whose emoluments exceeded £60,000.

Contributions to the defined contribution scheme on behalf of these employees totalled £21,637 (2022: £21,037).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14. Auditor's remuneration

The auditor's remuneration amounts to an auditor fee of £14,300 (2022 - £13,000), and accounts preparation services of £3,300 (2022 - £3,000) exclusive of VAT.

15. Tangible fixed assets

	Exhibition equipment £	Office equipment £	Total £
Cost			
At 1 January 2023	397,419	79,500	476,919
At 31 December 2023	397,419	79,500	476,919
Depreciation			
At 1 January 2023	397,419	71,708	469,127
Charge for the year	-	3,429	3,429
At 31 December 2023	397,419	75,137	472,556
Net book value			
At 31 December 2023	-	4,363	4,363
At 31 December 2022	-	7,792	7,792

16. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	146,531	3,300
Other debtors	98,914	38,631
Prepayments and accrued income	257,978	250,933
	503,423	292,864

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

17. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	31,135	18,773
Other taxation and social security	22,069	63,153
Other creditors	2,368	3,192
Accruals and deferred income	145,740	100,983
	201,312	186,101
	2023	2022
	£	£
Deferred income brought forward	68,528	182,802
Resources deferred during the year	117,501	68,528
Amounts released from previous periods	(68,528)	(182,802)
	117,501	68,528

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	367,214	921,168	(1,018,484)	269,898
Restricted funds	136,000	889,571	(546,257)	479,314
	503,214	1,810,739	(1,564,741)	749,212

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	495,823	801,355	(929,964)	367,214
Restricted funds	53,840	802,336	(720,176)	136,000
	549,663	1,603,691	(1,650,140)	503,214

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

19. Restricted funds analysis

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Anonymous grant-giver	30,000	-	(25,020)	4,980
Edward Cadbury Trust	3,000	-	(1,953)	1,047
Tobell Funds	100,000	100,000	(100,636)	99,364
Ponton House Trust	3,000	-	(3,000)	-
A E Higgs (West Midlands)	-	2,500	-	2,500
Alma & Leslie Wolfson Charitable Trust	-	500	(500)	-
The Brown Rudnick Charitable Trust	-	11,861	(11,861)	-
Department for Education	-	274,110	(260,364)	13,746
Anonymous grant-giver	-	242,000	(24,585)	217,415
Anne Frank Fonds	-	4,353	(2,082)	2,271
The Gannochy Trust	-	18,423	(1,423)	17,000
Masonic Charitable Foundation	-	33,840	(14,328)	19,512
MJCB	-	25,225	(12,143)	13,082
Paul Hamlyn Foundation	-	33,000	(33,000)	-
PCC West Midlands	-	4,963	(2,902)	2,061
Perth & Kinross Council	-	4,000	(4,000)	-
The Portal Trust	-	38,360	(15,160)	23,200
The Souter Charitable Trust	-	3,000	-	3,000
Tagliaferri Residential	-	15,000	(15,000)	-
The Big Give	-	25,000	-	25,000
The Dulverton Trust	-	25,136	-	25,136
The Robertson Trust	-	10,000	-	10,000
Business Design Centre	-	18,300	(18,300)	-
Total 2023	136,000	889,571	(546,257)	479,314
Total 2022	53,840	802,336	(720,176)	136,000

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	4,363	4,363
Current assets	-	946,161	946,161
Creditors due within one year	479,314	(680,626)	(201,312)
Total	479,314	269,898	749,212

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	7,792	7,792
Current assets	-	681,523	681,523
Creditors due within one year	136,000	(322,101)	(186,101)
Total	136,000	367,214	503,214

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	245,998	(46,449)
Adjustments for:		
Depreciation charges	3,429	5,226
Interest income	(5,434)	(1,657)
(Increase) in debtors	(210,559)	(37,995)
(Decrease)/increase in creditors	(33,762)	54,587
Increase/(decrease) in deferred income	48,973	(114,274)
Net cash provided by/(used in) operating activities	48,645	(140,562)

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

22. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	442,738	388,659
	<u><u>442,738</u></u>	<u><u>388,659</u></u>

23. Analysis of changes in net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash at bank and in hand	388,659	54,079	442,738
	<u><u>388,659</u></u>	<u><u>54,079</u></u>	<u><u>442,738</u></u>

24. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £65,634 (2022 - £70,135). At 31 December 2023, an amount of £2,084 (2022 - £1,752) were outstanding.

25. Operating lease commitments

At 31 December 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	34,049	34,049
Later than 1 year and not later than 5 years	13,375	47,424
	<u><u>47,424</u></u>	<u><u>81,473</u></u>

26. Related party transactions

During the year support costs totalling £450 (2022 - £5,813) were paid to the employer of one of the Trustees for professional services.

There were no balances outstanding at the year end.

Aggregate donations from trustees amounted to £5,619 (2022 - £4,170).

Accounts

ANNE FRANK TRUST UK
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

ANNE FRANK TRUST UK
(A company limited by guarantee)
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ANNE FRANK TRUST UK**(A company limited by guarantee)****REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees	Daniel Mendoza OBE, Chair Jeffrey Kriek, Treasurer Professor Dominic Abrams, Lead Trustee for Evaluation Aretha Banton, Designated Safeguarding Trustee Ruth Barnett, Lead Trustee for Communications (appointed 28 April 2022) Michael Bettles, Lead Trustee for Education Bernard Howard, Vice Chair Joanna Myerson, Lead Trustee for Governance Miranda Wayland, Lead Trustee for Equality and Diversity Uzma Zahid
Company registered number	02612141
Charity registered numbers	1003279 and SC040488
Principal office and registered office	Star House 104-108 Grafton Road London NW5 4BA
Company secretary	Tom Asher (appointed 14 March 2022)
Chief executive officer	Tim Robertson
Independent auditors	Blick Rothenberg Audit LLP Chartered Accountants and Statutory Auditor 16 Great Queen Street Covent Garden London WC2B 5AH
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ National Westminster Bank Plc Winchester, Old Bank 105 High Street Winchester Hants SO23 9AW

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT****FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their report with the financial statements of The Anne Frank Trust UK for the year ended 31 December 2022.

Section 1: Objectives and activities

The objects of the Anne Frank Trust UK, as registered with the Charity Commission and the Scottish Charity Regulator, are “to advance public education in the United Kingdom and elsewhere in the principles of religious and racial tolerance and of democracy as illustrated by the life and diary of Anne Frank; and the promotion of equality and diversity for the public benefit by carrying out activities to foster understanding between people from diverse backgrounds with reference to the life and diary of Anne Frank”.

The Trust summarises its **mission** as follows:

“Learning from Anne Frank and the Holocaust, we empower young people aged 9 to 15 to challenge all forms of prejudice.”

Taking account of the Charity Commission's guidance on public benefit, the Trust's **vision** is for a world free from discrimination.

The Trust carries out its activities through a commitment to the following **values**, each epitomised by a quotation from Anne Frank's Diary:

- Equity. “We're all leading lives that are different and yet the same.” (6 July 1944)
- Learning. “Oh, there's still so much to find out and learn.” (11 May 1944)
- Positivity. “I still believe, in spite of everything, that people are truly good at heart.” (15 July 1944)
- Integrity. “You know I'm always honest with you.” (6 May 1944)
- Environmental responsibility. “Nature is the one thing for which there is no substitute!” (13 July 1944)

The trustees have set **four** objectives as the focus for the charity's activities, each with a direction for strategic development:

1. Education objective. Strategic direction – to intensify our impact.
2. Communications objective. Strategic direction – to create clarity and build trust.
3. Fundraising objective. Strategic direction – to diversify and grow our income.
4. Operations objective. Strategic direction – to be a compliant and efficient organisation.

Most of the Trust's charitable activities are delivered under the Education objective. The focus is on **9- to 15-year-olds** because they relate closely to Anne Frank (who was aged 13 to 15 when writing her diary) and because this age is crucial to the formation of lifelong values and beliefs. The activities are delivered by the Trust's **Anne Frank Workers**, who are based around the country and are trained in teaching, youth work and mentoring.

The Trust's educational offer has three strands:-

- i. **Schools programme.** This is delivered to groups of up to 30 pupils. The learning begins with Anne Frank, the Holocaust and antisemitism, before looking at prejudice in all forms today. There are two versions of the Trust's 2-day core programme – *A History for Today*, which focuses around a pop-up exhibition about the life of Anne Frank, and *Voices for Equality*, which draws on multi-media extracts from Anne Frank's Diary. In both versions the young people are trained to share their learning with fellow pupils, by leading exhibition tours or other learning activities. This peer education both deepens the learning for the peer educators and disseminates it to others.

The Trust's offer to schools also includes 1 to 2-hour workshops on specific forms of prejudice, including antisemitism, homophobia, Islamophobia, sexism, transphobia, anti-Black racism, and prejudice against Gypsy Roma Traveller people. The workshops are run either on a stand-alone basis or as a follow-on to the core programme.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

- ii. **Online learning programme.** This consists of 1-hour live events held on key dates such as Anne Frank's birthday, Black History Month, Holocaust Memorial Day, Pride Month and World Book Day. Each event raises awareness about a specific form of prejudice through the expertise or lived experience of guest speakers. Students attend in whole class groups or assemblies. They interact with the guests via live messaging, and are given classroom tasks, before making their own commitment to challenge prejudice.
- iii. **Ambassadors programme.** Introduced in January 2022, this sustains and enhances the learning for young people who have completed the Trust's core programme and wish to go further in their anti-prejudice role as Anne Frank Ambassadors. The scheme is targeted especially at those who are disadvantaged or have lived experience of prejudice. Each ambassador is mentored by an Anne Frank Worker to create and follow an individual journey of learning and empowerment. This may mean challenging prejudice in their own communities, joining campaigns, or participating in special Anne Frank Trust projects such as skills workshops, residential study trips and public events.

To achieve wider impact, the Trust also runs charitable activities under its **communications** objective. These bring the charity's anti-prejudice message to the public through press coverage, social media, publications, events, a monthly e-bulletin, short films and a comprehensive website. Through the ambassador programme, these communication activities are increasingly focused on and led by young Anne Frank Ambassadors.

Section 2: Achievements and performance

In 2022, the Anne Frank Trust's schools programme reached 52,596 young people in 232 schools. A further 36,164 young people from 494 schools participated in online learning events, so the charity's **total reach for the year was 88,760 young people in 726 schools**. This was **more than double the number of young people reached in the previous year** (2021: 21,433 young people in 135 schools, plus 20,174 online learners in 640 schools, making a total of 41,433 young people in 775 schools).

2022 saw the Trust establishing the delivery and quality of the 3-strand educational offer introduced the previous year (outlined in Section 1 above). Led by Director of Education Sarah Nuzum, and overseen by the Education Committee of the board, key achievements during the year included:

- Successfully launched the **major new Ambassadors Programme**, recruiting 107 peer educators as Anne Frank Ambassadors by the end of 2022, making each of them into a direct service user of the charity (with appropriate parental permission, data protection and safeguarding procedures), and providing them with a substantial range of learning and empowerment opportunities outside school hours:-
 - o Individual and group **mentoring** for each ambassador by their allocated Anne Frank Worker - with training for the workers to undertake this new role.
 - o Online **skills workshops** on topics including public speaking, writing skills and use of social media.
 - o Two **residential study trips**, each with 15 ambassadors, accompanying staff and appropriate risk assessment – one in the summer holiday to the Lake District Holocaust Project, one in October half term to the Anne Frank House in Amsterdam.
- Grew the frontline education delivery team from 7 to **9 Anne Frank Workers**, with the location of two of the posts enabling the schools programme to extend into two new regions – Cumbria and South Yorkshire.
- Created a post of Education Development Manager (Naomi Griffiths Littlechild), who led a co-ordinated plan of improvements in education practice and procedures – including team training and a **Quality Building Programme** of peer observation and feedback.
- Working closely with the Trust's Data Manager (David Holmes), made significant progress in collecting and monitoring **data on education activity and performance**. For example, this enabled the Education Committee to set Key Performance Indicators that at least 25% of schools reached should be new to the Trust and at least 25% should have high levels of disadvantage. These targets were exceeded: 60% of schools in 2022 were new to the Trust and 49% were above the national average for Free School Meals.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

- Created, piloted and rolled out new schools **workshops on disablism and transphobia**.
- Introduced a new **Link Schools** programme – with schools applying for a 3-year relationship with the Trust, including annual core programme delivery, a range of joint working opportunities, and evaluation of school-wide impact. Eleven secondary schools were recruited into the programme, and Year 1 activities included setting baseline data and providing online professional development sessions for teachers. The programme is led by Assistant Director of Education, Grace Nelson.
- Ran a **national conference** for peer educators in Manchester in March 2022. Eighty young people attended from 11 secondary schools. They participated in cross-school learning teams on the theme “making my voice heard” (from the Diary entry of 11.4.44). Guest speakers included ex-Yorkshire cricketer Azeem Rafiq and Councillor Bev Craig, Leader of Manchester City Council
- Held two events to mark the **75th anniversary of the publication of Anne Frank’s Diary**:-
 - At the Annual Lunch for Holocaust Memorial Day in January 2022, Anne Frank peer educators from Brinsworth Academy in Rotherham, Grove Academy in Dundee and Oaks Park High School in Ilford performed a script of personal responses at a reception of distinguished guests including Dame Joanna Lumley and HRH The Duchess of Cornwall (now HM The Queen Consort).
 - In June, peer educators from Oaks Park High School in Ilford and Swanlea School in Whitechapel presented a history of Anne Frank’s Diary at a reception at the Royal Society of Arts, with actor and writer Sarah Solemani as guest speaker.
- Launched a **new website** focused primarily on engaging new schools and providing teachers with accessible information about the Trust’s educational offer. Features include refreshed branding, video introductions to programmes, and a hub of learning resources and examples of young people’s work.
- Continued to develop the quality and reach of **online learning** events, for example by running an event for the first time on International Day for Disability.
- Piloted working with **football academies** by providing workshops during summer holidays for young players at Bows Soccer Academy in Hertfordshire.
- Commissioned a **creative project** for Holocaust Memorial Day 2023, in which peer educators from three primary schools (Bill Quay in Gateshead, Starbank in Birmingham, and Summerswood in Hertfordshire) worked with Apples and Snakes arts company to write and present a performance poem “Dearest Anne”.
- Continued to develop the Trust’s **strategic partnerships**: through the Anti-Bullying Alliance, The Belong Network, the European Network for Countering Antisemitism, the Holocaust Memorial Day Partnership Group, and the network of international partners of the Anne Frank House Amsterdam. In addition, in October 2022, the Trust’s chief executive went on a group trip with the Council for Christians and Jews to study the conflict between Israelis and Palestinians; this led to team-wide learning and new partnerships beneficial to the charity.

The trustees see **equality, diversity and inclusion** as fundamental to the charity’s values and performance. The focus of this work during 2022 was on engaging with the Jewish community (see below), but also included:

- a survey to monitor the diversity of staff and trustees,
- increasing the diversity of the education delivery team by recruiting Jewish and disabled staff,
- new schools workshops on disablism and transphobia,
- new evaluation practices which enabled the Trust for the first time to report the equity of impact by race, gender and religion,
- EDI Lead Trustee Miranda Wayland having a roving role across all 4 board committees, and playing a key role in the team restructuring to ensure fairness.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees regard **safeguarding** as underpinning all the charity's activities. A safeguarding update is reported to every board meeting, safeguarding is scrutinised in detail by the board's Education Committee, and all staff and trustees are required to complete safeguarding training. During 2022, the Trust's safeguarding policy and procedures were updated to reflect new Government guidance for schools, and education staff were trained about safeguarding within the new Ambassadors Programme, which for the first time gives the Trust direct case responsibility for individual young people. Any concerns are reported to the charity's Designated Safeguarding Lead (Sarah Nuzum) for assessment and appropriate action. No safeguarding incidents occurred during 2022.

Relations with the Jewish community

The trustees see the Anne Frank Trust as **proudly both Jewish and for everyone**. The charity was founded by members of the Jewish community, and has always had Jewish trustees, staff and funders. The Jewish experience of Anne Frank in the unique context of the Holocaust is the fundamental point of reference throughout the Trust's education programmes, and the Trust has exceptionally strong evidence of impact on antisemitism (see below). At the same time, most of the Trust's team, beneficiaries and donors are not Jewish, and the charity has always aimed at challenging prejudice of all kinds.

In July 2022, the Trust was heavily **criticised on Twitter and in the Jewish press** after using a freelance youth worker who turned out to have made antisemitic remarks in the past. The youth worker had facilitated an online workshop with Anne Frank Ambassadors. An internal investigation showed that there had been no inappropriate learning in the workshop, but the Trust was further criticised for other associations and educational examples. It was clear that offence had been caused to people in the Jewish community, especially many who were unfamiliar with the charity's work.

The Trust issued a public apology and identified **three areas of response**:-

- i. **Addressing the mistakes** that had been made – including vetting of freelancers and other associates, ensuring good understanding of Jewish culture across the staff team and board, and maintaining close links with key Jewish organisations.
- ii. **Communicating the charity's work** more effectively – notably the fact that, as well as tackling all forms of prejudice, the Trust's education programmes are grounded in teaching about the Holocaust and antisemitism.
- iii. **Remaining clear and confident** in the value of the Trust's unique multi-prejudice educational approach.

The trustees published and implemented a Restoring Trust Plan, whose actions include:

- **Reaching out and listening** to a wide range of organisations and individuals in the Jewish community. This was undertaken especially by the chair of trustees and chief executive in autumn 2022.
- Implementing a new **Due Diligence** Policy and Procedure for ensuring the suitability of contractors, speakers and all other associates of the charity before appointment.
- Formally adopting the International Holocaust Remembrance Alliance **definition of antisemitism** and providing training about it for all staff and trustees. (The definition was already used in the Trust's education programmes.)
- Targeting **staff recruitment** to attract more Jewish staff (which resulted in 3 Jewish colleagues joining the team during 2022).
- Creating a new post of **Jewish Community Engagement Manager** (Austen Garth) to embed knowledge of Jewish culture across the organization and foster effective partnerships with Jewish stakeholders locally and nationally.
- Recruiting **advisors** with Jewish experience or expertise around antisemitism onto the board committees for communications and education.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

- Commissioning an **independent review of the Trust's education programme** in relation to Jewish culture and antisemitism. The reviewing consultant is supported and challenged by an advisory group of key stakeholders from the Jewish community, chaired by Marie van der Zyl OBE, President of the Board of Deputies of British Jews. The recommendations will be published in late 2023, with a response by the trustees.

As a result of the risk to the Trust's reputation, the trustees submitted a Serious Incident Report to the Charity Commission in August 2022. The Commission was satisfied with the response made through the actions above.

Section 3: Impact

The trustees place a high priority on impact evaluation, and the Trust has an outstanding track record in this area. Monitoring and evaluation are integrated the operation of all the Trust's educational programmes. Data are inputted by staff and analysed through a research partnership with social psychologists at the University of Kent, led by Professor Dominic Abrams OBE. 2022 saw the appointment of a new PhD student, Sarah Walton, whose research will focus on evaluation of the Ambassador Programme.

Every year the Trust publishes a report of the latest impact data. In November 2022, this was ***Effective Against Prejudice - The Impact of the Anne Frank Trust's Education Programme 2021-2022***. There were findings in three areas:-

Impact on social attitudes

from a sample of 1,428 young people trained as peer educators

- A significant proportion progress in their attitudes towards every social group tested in the evaluation: Black, Christian, disabled, female, Gypsy, Jewish, LGBTQ, male, Muslim, old, refugee, and white.
- 84.4% progress in their attitudes towards at least one social group. This rises to 91.2% for young people in primary schools.
- 43.7% progress in their attitudes towards at least half of these groups.
- The greatest progress is towards Jewish people, with 52.3% of young people becoming more positive.
- Young people of different ethnic groups, genders and religions all make significant progress.
- Christian, Muslim and Non-Religious young people all make significant progress in their attitudes towards each other, but the progress in their attitudes towards Jewish people is even greater.
- Young people with the most negative attitudes make the greatest progress.
- There is initial evidence that the Trust's new Voices for Equality programme has an even greater impact than the long-established exhibition programme.

Impact on knowledge and understanding

from a sample of 646 young people who took part in workshops

- Nearly three-quarters (73.1%) make significant progress in their knowledge about prejudice.
- This rises to 89.2% among young people who start out with lower levels of knowledge.
- More than two thirds (67.6%) become better able to recognise prejudice.
- Over half (53.2%) develop greater empathy towards victims of prejudice.

ANNE FRANK TRUST UK

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Empowerment

Anne Frank Ambassadors said in focus groups that:

- They are increasingly passionate and confident to challenge prejudice in all its forms.
- Being called an Anne Frank Ambassador gives them a strong sense of responsibility to make a difference.
- The Anne Frank Trust is enhancing their sense of agency by:
 - providing a safe space and peer group for talking about prejudice,
 - introducing them to anti-prejudice strategies such as public speaking and creative writing.
- They see prejudice being normalised in the banter among many young people.
- They are concerned about misinformation about prejudice, especially on social media

The University of Kent's **conclusions** were:

- The Anne Frank Trust's education programme continues to be **highly effective in addressing prejudice**. Its impact is evident in the demonstrable progress that young people make in their attitudes towards different social groups, as well as in knowledge, critical thinking and the confidence to take action.
- This year's large sample size and the 4-year track record of data make these conclusions **more convincing than ever**.
- The results provide continuing validation of the Trust's educational approach – that learning about Anne Frank and the Holocaust impacts **not only on antisemitism but on prejudice generally**.
- The Trust's greatest impact is on those young people who start out with the most negative attitudes and lowest levels of knowledge – i.e., it **benefits most those who need it most**.
- Young people of different ages, ethnicities, genders and religions all make significant progress, and the **impact is notably consistent** across Asian, Black and White ethnic groups.
- There is very encouraging early evidence of the **effectiveness of key innovations** in the Trust's educational provision – the increased focus on primary schools, the *Voices for Equality* programme, and the newly launched Ambassadors Programme.

The full impact report is available on the Trust's website: <https://www.annefrank.org.uk/>.

Section 4: Financial review

Key financial achievements of 2022 include:

- a 25% growth in income on the previous year – from £1,286,873 in 2021 to £1,603,691 in 2022;
- a significant improvement in value for money, with the charity's overall unit cost per beneficiary falling by 29% from £25.92 in 2021 to £18.52 in 2022;
- maintenance of unrestricted reserves of at least 3 months' core operating costs.

Making use of the increased income and returning the charity to full productivity after the pandemic, the trustees increased expenditure by 54% to £1,650,140 (2021: £1,070,029). However, the income growth in the first half of the year fell rapidly after the summer, so the board implemented a staff restructuring to achieve savings in the final quarter of the year. These savings were unable to prevent an overall deficit on the year of £46,449 and a fall in the level of unrestricted reserves from £495,823 in 2021 to £367,214 in 2022, but the restructuring has put the charity in a good position to return to a surplus in 2023.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022****4.1: Income and fundraising**

The charity's total income in 2022 of £1,603,691 represents a **25% increase** on the previous year (2021: £1,286,873).

Income fell in second half of the year for two main reasons:

- **Relations with the Jewish community** (see page 5 above). The Trust's fundraising team, led by Development Director Lara Wilks Sloan, kept in close contact with all funders about the concerns raised in summer 2022. Around 10 Jewish donors withdrew their support, though nearly all have since returned. One corporate partner ended their in-kind support. One major donor and one grant-making trust are waiting for the outcome of the independent review. However, most donors were unconcerned. Of those who were concerned, most were satisfied with the Trust's response, and many were very complimentary about it.
- **National political and economic context.** The changes of Government leadership in the summer and autumn of 2022, and their economic impact, led to a rapid fall in income for many charities. Earlier in the year the Anne Frank Trust had been in conversation with two Government departments that had previously funded the Trust and were expecting to invite bids for new grant funds. Instead, the Government cut spending and neither of these departments has since offered any relevant funding opportunities. The result was that, instead of achieving anticipated growth, the Trust's income from the public sector fell by 27% to £305,574 (from £420,640 in 2021).

The Trust's biggest **public sector** grant in 2022 was from the Department for Education's anti-bullying programme. The Trust's use of this funding addresses bullying derived specifically from prejudice. Other public sector income came from local authorities, particularly in Scotland.

The Trust's single largest source of income continues to be the **Annual Lunch** held to mark Holocaust Memorial Day every January. The 2022 Lunch, held on 24 January at the Intercontinental Park Lane, also marked the 75th anniversary of the publication of Anne Frank's Diary. HRH The Duchess of Cornwall (now HM The Queen Consort) attended as Guest of Honour, and Dame Joanna Lumley was Guest Speaker. The event raised £502,903, a **47% increase** on the previous year (2021 Annual Lunch income: £342,887) and the first time in the 19-year history of the event that income surpassed half a million pounds.

The Trust benefits from the loyal and generous support of many **individual donors**, including those who give regularly as Friends of Anne Frank. Key initiatives in individual giving in 2022 included an online auction for the 75th anniversary of Anne Frank's Diary, and the Big Give fundraising campaign in the run-up to Christmas.

The trustees are particularly grateful to the **major donors** who give at patron level, including:

Claudine and Ray Bloom
Susanna Constable
Michael Esfandi
The Harris Family
Richard and Annie Kleiner
Michelle and Daniel Mendoza
JJ Ofer
Magnus Rausing
Pardeep and Bim Sandhu
Susan and Graham Tobbell

Peggy Brett
Lyll and Candice Cresswell
Adam and Sara Franks
Geoffrey and Judith Jayson
The Lewis Family
Melih Odemis
Peter Oppenheimer – Goldman Sachs Gives
Christian and Myrto Rochat
Daphne Schild and The Schild Family
Anna and Paul White MBE

The trustees greatly appreciate the **corporate partners** who provide both financial and in-kind support to the charity. In 2022 these included:

- pladis Global, corporate sponsor of the Annual Lunch
- Penguin Random House, the UK publisher of the Diary
- Brown Rudnick LLP

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trust continues to be successful in securing income from charitable **trusts and foundations**. The trustees are grateful to all these funders, who in 2022 included:

The 29th May 1961 Charity	The Aimwell Charitable Trust
All Aboard Shops Limited	Alma & Leslie Wolfson Charitable Trust
The Andor Charitable Trust	Anne Frank Fonds, Switzerland
Arnold Clark Community Fund	The Bloom Foundation
The Charles Wolfson Charitable Trust	Chesterhill Charitable Trust
DWF Foundation	Dulverton Trust #iwill Fund
Edward Cadbury Trust	Esmee Fairbairn TASK Fund
The Gannochy Trust	The Harold Hyam Wingate Foundation
The Humanitarian Trust	Ian Karten Charitable Trust
JE Posnansky Charitable Trust	The J P Jacobs Charitable Trust
Ken and Edna Morrison Charitable Trust	The Lord Leonard and Lady Estelle Wolfson Foundation
The Kobler Trust	The Masonic Charitable Foundation
The Michael & Anna Wix Charitable Trust	Milton Damerel Trust
The Paul Hamlyn Foundation	Ploughshares
Philip King Charitable Trust	The Reed Foundation
The Robertson Trust	Shoresh Charitable Trust
The Souter Charitable Trust	Sybilla and Leo Friedler Charitable Trust
W A Cargill Fund	The Vandervell Foundation

The Trust is committed to **best practice in fundraising**. It is registered with the Fundraising Regulator and works to the Regulator's Code of Fundraising Practice. Particular care is taken to ensure that fundraising material is not intrusive and has clear instructions for how recipients can remove themselves from a mailing list. The Trust received no complaints about fundraising during 2022.

4.2: Expenditure

The Trust's total expenditure in 2022 of £1,650,140 represents an **increase of 54%** on the previous year (2021: £1,070,029). The trustees intended this growth to return the charity to full operational productivity after the pandemic, as well as creating a platform for future development. The effectiveness of this plan can be seen in the significant increases in the charity's reach and impact (see Sections 2 and 3 above).

The Trust is providing **increasingly strong value for money**, with the unit cost per beneficiary falling by 28% from £25.92 in 2021 to £18.59 in 2022 (total expenditure of £1,650,140 divided by 88,760 beneficiaries).

The bulk of the Trust's charitable expenditure is on **staffing**. In the spring of 2022 the trustees carried out a full review of salaries, introducing for frontline staff a structure of annual increments based on satisfactory appraisals, and agreeing a cost of living increase to promote staff wellbeing and retention. In the autumn, once it became clear that income targets would not be met, the trustees achieved savings through a restructuring of posts which included 3 compulsory redundancies.

Expenditure on fundraising increased to £382,907 (2021: £217,725). This was partly because the Annual Lunch returned to being in-person, after being online during the pandemic in 2021, and partly because of a planned investment in fundraising staffing. The proportion of the charity's total expenditure spent on fundraising was 23% (2021: 20%); the trustees are confident that this proportion will fall as fundraising enables the charity to grow.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

4.3: Outturn and reserves

Despite the overall growth in the Trust's income, the downturn in the second half of 2022 was so rapid that the savings were unable to counter it in full by the end of the year. The result was a deficit on the year of £46,449 (compared with a surplus of £216,844 in 2021) and a reduction in the level of unrestricted reserves as at 31 December 2022 to £367,214 (2021: £495,823).

However, this outcome still met the trustees' policy of maintaining unrestricted reserves of between 3 and 6 months of core charitable expenditure. It represents 3.5 months of core charitable expenditure. The trustees give the highest priority to maintaining this safe level of reserves during the continuing challenges of the national economic context.

The savings and restructuring at the end of 2022 included out-sourcing the Trust's financial administration to an accountancy contractor who can offer more detailed monitoring of cashflow and reserves. This measure, together with a robust fundraising plan focused particularly on major donors, make the trustees confident of returning to growth and surplus in 2023 and beyond.

Section 5: Structure, governance and management**5.1: Constitution and status of the charity**

The Anne Frank Trust UK is incorporated as a company limited by guarantee (Company No 02612141) and registered as a charity in England & Wales (Charity No 1003279) and in Scotland (Scottish Charity Number SCO40488). The Trust's governing document consists of the Memorandum and Articles of Association adopted on 30 April 1991 and last amended on 16 September 2016.

The Trust is the official UK partner of the **Anne Frank House** in Amsterdam and is endorsed by the **Anne Frank Fonds** in Basel, Switzerland. The Fonds is the foundation which owns the copyrights of Anne Frank's writings and many of the Frank family photographs. These connections give the Trust unique permission to use Anne Frank's name, image and works for educational purposes in Britain. The Trust remains legally and financially independent of both the House and the Fonds.

5.2: Recruitment and appointment of trustees/directors

Trustees are appointed by the board to meet any gaps identified through a regular skills audit. Appointments are usually made through an open recruitment round, occasionally by approach to individuals with particular expertise. One new trustee was appointed in 2022: Ruth Barnett as a communications specialist. Whatever their specialism, all trustees carry the same legal and strategic responsibility for the charity overall. Trustees usually serve up to two terms of 3 years, but the board may extend by up to two further terms of 3 years if this is in the best interests of the charity.

All Trustees give their time freely and may be reimbursed for expenses only. No trustees claimed expenses in 2022.

As members of the Limited Company, trustees agree to pay an amount not exceeding £1 in the event of the company being wound up.

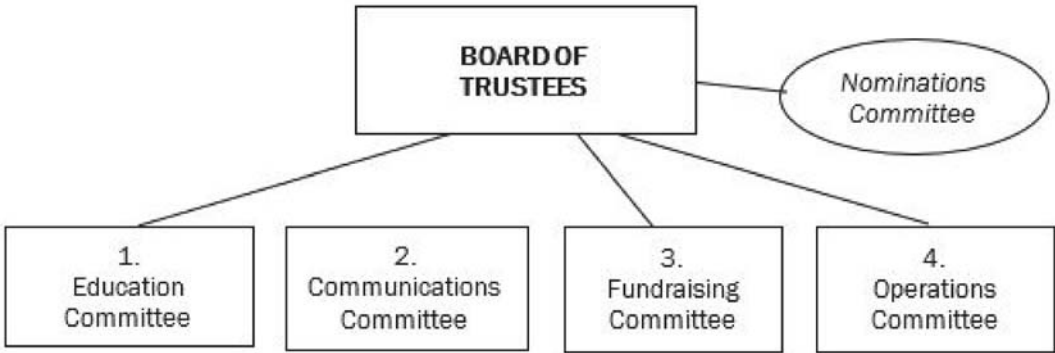
ANNE FRANK TRUST UK
(A company limited by guarantee)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

The following Trustees, who are also company directors for the purposes of company law, were in office as at the date of signing this report and served throughout the year except where shown:

Daniel Mendoza OBE, Chair
Caroline Hoare, Vice Chair (resigned 19 December 2022)
Jeffrey Kriek, Treasurer
Professor Dominic Abrams, Lead Trustee for Evaluation
Aretha Banton, Designated Safeguarding Trustee
Ruth Barnett, Lead Trustee for Communications (appointed 28 April 2022)
Michael Bettles, Lead Trustee for Education
Bernard Howard, Vice Chair
Joanna Myerson, Lead Trustee for Governance
Paul Stein, Lead Trustee for Fundraising (resigned 1 January 2022)
Miranda Wayland, Lead Trustee for Equality and Diversity
Uzma Zahid

5.3: Governance structure

In addition to attending quarterly Board meetings, trustees may take specific roles, such as Treasurer and Designated Safeguarding Trustee, and all trustees are members of at least one sub-committee.



Each committee is chaired by a trustee with relevant expertise, is attended by one or more other trustees, is supported by the relevant member of the Senior Management Team, and may co-opt external advisory members. The Operations Committee is chaired by the treasurer and meets at least once a quarter to scrutinize finance, fundraising, legal matters, risk, remuneration and human resources. The other committees meet 2 or 3 times a year. During 2022, governance of fundraising has been carried out by the Operations Committee. A nominations committee is created when needed to recruit new trustees.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

5.4: Staffing structure and support

The Trust's executive is led by the **Senior Management Team**, providing the main operational co-ordination and strategic momentum for the charity. The team's five members are:

- Chief Executive, Tim Robertson (appointed June 2018) – to whom the trustees delegate overall authority for the day-to-day running of the charity
- Director of Education, Sarah Nuzum (appointed April 2019) – responsible for all the Trust's charitable activities in schools, communities and online
- Director of Communications, Laura Burnell (May to December 2022) – responsible for internal and external communications.
- Director of Development, Lara Wilks Sloan (appointed August 2018) – responsible for fundraising.
- Director of Operations, Tom Asher (appointed March 2022) – responsible for operational planning, finance, HR, governance, risk, evaluation, IT and all organisational infrastructure. (The previous Director of Operations, Jonathan Bruck, left the Trust for a more senior job in 2021. The post was covered by Nina Pavitt on an interim basis from August 2021 to March 2022.)

The Senior Management Team co-ordinates, reviews and develops performance through **three levels of planning**:

- the overall 3-year strategic plan for the charity, as approved by trustees,
- an annual operational plan with quarterly Key Performance Indicators which are reported quarterly to the Board,
- more detailed workplans for teams, projects, and individual members of staff.

Staff management is underpinned by Support and Supervision meetings, where each member of staff meets one-to-one with their line manager every 4-6 weeks. The decisions of these meetings are recorded in writing. The Chief Executive's Support and Supervision is provided by the Chair of Trustees.

Staff communication and effectiveness are supported by a calendar of recurring meetings – Senior Management Team meetings every Monday morning, whole staff team meetings for an hour every Tuesday afternoon, and a termly whole staff day for strategy review or training, plus regular meetings of the education and fundraising teams. Internal co-ordinating panels are held monthly to monitor and plan cross-team working in four key areas: communications, evaluation, data and grants.

Staff also have the support of an Employee Assistance Programme, and training and coaching from the Trust's wellbeing partner, WRKWLL (Workwell).

Risk management

The Trust's Director of Operations Tom Asher maintains an ongoing organisational Risk Register. This is monitored by the Senior Management Team, scrutinised quarterly by the Operations Committee, and approved quarterly by the Board. Areas covered in the register include finance, fundraising, education delivery and development, safeguarding, communications (including reputational risk), strategy, staffing, building, health and safety, IT, and governance. Risks are assessed by likelihood and potential impact, and the register sets out mitigations and an action plan. It brings together the well-established range of systems through which the trustees manage risk across the charity, which include:

- an annual budget approved by the board, against which actual performance is monitored through monthly management accounts;
- formal review of the quarterly management accounts at each Board meeting, paying particular attention to sustainability and level of unrestricted reserves;
- a three-year Strategic Plan of overall aspirations and objectives;
- an annual Operational Plan with detailed Key Performance Indicators;
- a clear structure of delegated authority and control for all financial transactions; and

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

- policies and procedures reviewed on a regular schedule, to manage all operational risks including safeguarding, data protection, health & safety, and staffing.

5.5: Qualifying third party indemnity provisions

The charity has made qualifying third party indemnity provisions for the benefit of its trustees, who are also company directors for the purposes of company law, which were made during the year and remaining in force at the date of this report.

Section 6: Future plans

The Trust's **Chair of Trustees** Daniel Mendoza OBE comes to the end of his term of office at the end of 2023, so a key priority for the board in the year ahead is to recruit a new chair of trustees. Vice-Chair of Trustees Bernard Howard will chair the nominations committee.

The board has extended the Trust's current **strategic plan** *Reaching Our Goals* to run until the end of 2024. This will enable the new chair to spend 2024 leading the development of a new strategic plan, probably to run for 5 years to the centenary of Anne Frank's birth in 2029.

The focus of *Reaching Our Goals* has been on implementing the 3-strand education programme focused on 9- to 15-year-olds. The overall aim of the plan is for the charity to "embody youth empowerment as a force for ending prejudice". The new Ambassadors Programme is the main driver of this aspiration, aiming for young people to play leading roles in shaping and speaking for the charity.

Key objectives of the Trust's operational plan for 2023 include:

Objective 1: Education

- Continue growth in the numbers of schools and young people reached by the Trust's programmes.
- Publish of a full **curriculum** document that sets out the charity's educational intentions, implementation and impact.
- Complete the **independent review** of the education programme in relation to Jewish experience and antisemitism, with a published response to the findings.
- Continue improvement of the **Ambassadors Programme**, especially so that it reaches young people who are most in need of empowerment, that the mentoring and skills workshops take each ambassador on a transformational journey of learning, and that this learning is thoroughly grounded in knowledge of antisemitism and the Holocaust.
- Pilot a residential creative writing week with the **Arvon Foundation** that provides ambassadors with a world-class learning experience
- Establish a regular **Youth Forum** so that ambassadors are contributing to the development of the Trust – as preparation for developing a full Youth Board.
- Improve **staff expertise** in handling challenging issues, e.g. misogyny influenced by Andrew Tate and homophobia in some faith-based schools.
- Become more strategic in **school engagement**, especially so that choice of schools is driven by data on need.
- Fill gaps in the **evaluation** data, especially around the ambassadors programme and the impact of peer educators on their peers.
- Recruit **advisors** with expertise in Jewish life and antisemitism onto the board's Education Committee.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Objective 2: Communications

- Develop a process for capturing **stories**, especially young people's stories, for external profile, school engagement and fundraising.
- Improve the **website** to focus especially on teachers, donors and young people, especially so that user journeys and content are clearer and more engaging.
- Introduce new **brand guidelines** and strategy, especially for wording, especially to clarify the Trust's identity as being proudly both Jewish and for everyone.
- Recruit **advisors** with experience of Jewish life and expertise in antisemitism onto the board's Communications Committee and plan the public response to the independent review of the education programme.

Objective 3: Fundraising

- Plan the Annual Lunch to have a particular focus on engaging Jewish supporters and donors.
- Reduce the Trust's reliance on public sector grants with a systematic focus on major donors and continued improvement of applications to trusts & foundations.
- Plan a mid-year fundraising event for high net worth donors.
- Fill key vacancies in fundraising management and governance.

Objective 4: Operations

- Overhaul the charity's **financial systems and infrastructure** with new personnel, software and procedures, so that financial resources and risks can be constantly monitored by Senior Management Team and trustees to inform decision-making.
- Overhaul the charity's **HR procedures**, so that policies and systems are clear and supportive to staff, and data can be assessed by SMT and trustees.
- Introduce **a framework for operational management** to enable planning, co-ordination and review of activities across the organisation, making best use of limited resources and focusing on clear strategic goals.
- Embed the Trust's commitment to **Equity, Diversity and Inclusion** across the organisation, especially by supporting staff and trustees in expressing their identities and challenging when needed.
- Make the Salesforce **database** into the daily source of information for all aspects of work at the Trust.
- Commission a full review of **GDPR** compliance, with ongoing advice for managers and trustees.
- Create a plan to reduce the charity's **environmental impact**.
- Make more efficient use of the Trust's **office space and administrative resources**, including assessing options for sub-letting or going office-free.

Section 7: Auditors

Blick Rothenberg Audit LLP was appointed as the charitable company's auditor during the year and have expressed its willingness to continue in that capacity. A resolution regarding the re-appointment and remuneration will be submitted to a future meeting of Members.

Section 8: Statement of disclosure to the auditor

So far as the trustees are aware, there is no relevant audit information of which The Anne Frank Trust UK's auditor is unaware. Additionally, the trustees have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of all relevant audit information and to establish that the charity's auditor is aware of that information.

Section 9: Companies Act 2006

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006. As a small company the charity is not required to prepare a strategic report.

ANNE FRANK TRUST UK

(A company limited by guarantee)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

DocuSigned by:

Daniel Mendoza

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Daniel Mendoza OBE

Chair

Date: 25-Sep-23 | 17:20 BST

ANNE FRANK TRUST UK
(A company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

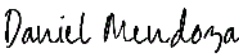
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006. 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 members of the board of Trustees and signed on its behalf by:

DocuSigned by:

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Daniel Mendoza OBE
Chair

Date: 25-Sep-23 | 17:20 BST

ANNE FRANK TRUST UK
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK
FOR THE YEAR ENDED 31 DECEMBER 2022

Opinion

We have audited the financial statements of Anne Frank Trust UK (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

ANNE FRANK TRUST UK
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient and proper 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

ANNE FRANK TRUST UK
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the charitable sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested a sample of journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

ANNE FRANK TRUST UK
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Auditor's responsibilities for the audit of the financial statements (continued)

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Blick Rothenberg Audit LLP

Mark Hart FCA (Senior statutory auditor)
For and on behalf of
Blick Rothenberg Audit LLP
Chartered Accountants and Statutory Auditor
Statutory Auditor
16 Great Queen Street
Covent Garden
London
WC2B 5AH

Date: 25 September 2023

ANNE FRANK TRUST UK
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	As restated Total funds 2021 £
	Note				
Income from:					
Donations and legacies	3	561,609	100,000	661,609	542,922
Charitable activities	4	64,654	702,336	766,990	667,123
Other trading activities	6	173,422	-	173,422	33,468
Investment income	7	1,657	-	1,657	332
Other income	8	13	-	13	43,028
Total income		801,355	802,336	1,603,691	1,286,873
Expenditure on:					
Cost of raising funds	9	382,907	-	382,907	217,725
Charitable activities	10	547,057	720,176	1,267,233	852,304
Total expenditure		929,964	720,176	1,650,140	1,070,029
Net movement in funds		(128,609)	82,160	(46,449)	216,844
Reconciliation of funds:					
Total funds brought forward as previously stated		480,823	-	480,823	332,819
Prior year adjustment		15,000	53,840	68,840	-
Total funds brought forward as restated		495,823	53,840	549,663	332,819
Net movement in funds (restated)		(128,609)	82,160	(46,449)	216,844
Total funds carried forward		367,214	136,000	503,214	549,663

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

The notes on pages 24 to 44 form part of these financial statements.

ANNE FRANK TRUST UK
(A company limited by guarantee)

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	As restated 2021 £
Fixed assets			
Tangible assets	15	7,792	2,730
Current assets			
Debtors	16	292,864	254,869
Cash at bank and in hand		388,659	537,852
		<u>681,523</u>	<u>792,721</u>
Creditors: amounts falling due within one year	17	(186,101)	(245,788)
Net current assets		<u>495,422</u>	<u>546,933</u>
Total assets less current liabilities		<u>503,214</u>	<u>549,663</u>
Charity funds			
Restricted funds		136,000	53,840
Unrestricted funds		367,214	495,823
Total funds		<u>503,214</u>	<u>549,663</u>

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:

DocuSigned by:

 2A14074B6A0849D...
Daniel Mendoza OBE
 (Chair of Trustees)

Date: 25-Sep-23 | 17:20 BST

The notes on pages 24 to 44 form part of these financial statements.

ANNE FRANK TRUST UK
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	21	(140,562)	211,276
Cash flows from investing activities			
Dividends, interests and rents from investments		1,657	332
Purchase of tangible fixed assets		(10,288)	-
Net cash (used in)/provided by investing activities		(8,631)	332
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		(149,193)	211,608
Cash and cash equivalents at the beginning of the year		537,852	326,244
Cash and cash equivalents at the end of the year	22	388,659	537,852

The notes on pages 24 to 44 form part of these financial statements

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Anne Frank Trust UK is a charitable company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006 and the Charities Act 2011. The address of the registered office is Star House, 104-108 Grafton Road, London, NW5 4BA.

The charity is registered with the Charity Commission for England and Wales with charity no. 1003279 and in Scotland with charity no. SC040488.

The financial statements are presented in Sterling (£), which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

In the event of the charity being wound up, the member's liability in respect of the guarantee is limited to £1 per member of the charity.

2. Accounting policies

2.1 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.

Anne Frank Trust UK 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.

The charity has restated its comparative figures for the year ended 31 December 2021 and the funds brought forward as at 1 January 2021. An explanation of the adjustment together with the financial impact is set out in note 26

2.2 Going concern

After making enquiries, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future, being a period of at least twelve months from the date these financial statements were approved. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.3 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.

Cash donations are recognised upon receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income from fundraising events is recognised in the period in which the event has taken place. Where income is received in advance of entitlement of receipt, its recognition is deferred income and included in creditors as deferred income.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs. It includes both the direct and non direct costs and support costs relating to those activities.

Support costs include administrative office functions and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating staff costs by the time spent and the other costs on a measure of usage.

Governance costs, included in support costs, comprise all costs involving the public accountability of the charitable company and its compliance with regulation and good practice. These costs include costs related to the statutory audit.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

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:

Exhibition equipment	-	25% - 50% straight line
Office equipment	-	25% straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

2.7 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. Bank overdrafts are shown within current liabilities.

2.8 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the balance sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the balance sheet date.

2.9 Financial instruments

The Charity has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the Charity becomes party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

The Charity's policies for its major classes of financial assets and financial liabilities are set out below.

Financial assets

Basic financial assets, including trade and other debtors and cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

Financial instruments (continued)

Financial liabilities

Basic financial liabilities, including trade and other creditors and bank loans are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Impairment of financial assets

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the Charity would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

Derecognition of financial assets and financial liabilities

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting of financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.10 Operating leases

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

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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.

2.13 Taxation

Anne Frank Trust UK is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

2.14 Government grants

Grants of a revenue nature are recognised in the statement of financial activities in the same period as the related expenditure. Grant Income relating to the Government Coronavirus Job Retention Scheme, or "Furlough" scheme, are included in other operating income in the statement of financial activities.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations and gifts	129,416	100,000	229,416	218,806
Fundraising events	360,280	-	360,280	265,914
Gift Aid	71,913	-	71,913	58,202
Total 2022	561,609	100,000	661,609	542,922
Total 2021	542,922	-	542,922	

ANNE FRANK TRUST UK**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022****4. Income from charitable activities**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	As restated Total funds 2021 £
Grant receivable	64,254	702,336	766,590	666,723
Trading income	400	-	400	400
Total 2022	<u>64,654</u>	<u>702,336</u>	<u>766,990</u>	<u>667,123</u>
Total 2021 as restated	<u>37,056</u>	<u>630,067</u>	<u>667,123</u>	

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5. Analysis of grant income receivable

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	As restated Total funds 2021 £
Name of institution				
Department for Education Anti-Bullying Grant Programme	-	280,871	280,871	202,773
Anonymous grant-giver	-	173,605	173,605	58,605
Anonymous grant-giver	-	45,000	45,000	-
Bloom Foundation	30,000	-	30,000	30,000
Paul Hamlyn Foundation	-	30,000	30,000	30,000
Pladis Global	-	29,000	29,000	-
The Dulverton Trust	-	27,338	27,338	1,000
Groundworks (Mayor of London)	-	22,500	22,500	51,996
Ian Maddison Philip King Trust	-	20,000	20,000	20,000
The Gannochy Trust	-	17,000	17,000	17,000
The Robertson Trust	-	11,500	11,500	10,000
The Brown Rudnick Charitable Trust	-	8,814	8,814	3,549
Anne Frank Fonds	-	7,908	7,908	-
Chance to Flourish (SCL Grant)	-	7,500	7,500	-
The Harold Hyam Wingate Foundation	-	6,000	6,000	5,000
29th May Charitable Trust	5,000	-	5,000	-
The Vanderwell Foundation	5,000	-	5,000	-
Ken & Edna Morrison Charitable Trust	-	5,000	5,000	-
Ministry of Housing, Communities and Local Government	-	-	-	144,026
Masonic Charitable Foundation	-	-	-	33,840
Awards for All - Covid 19 Response	-	-	-	9,589
Dundee City Council	-	-	-	8,800
London Community Fund	-	-	-	6,656
The Wixamtree Trust	-	-	-	5,000
The Hugh Fraser Foundation	-	-	-	5,000
Other grants below £5,000	24,254	10,300	34,554	23,889
Total 2022	64,254	702,336	766,590	666,723
Total 2021	36,656	630,067	666,723	

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Ticket sales and advertising	173,422	173,422	33,468
	<u>173,422</u>	<u>173,422</u>	<u>33,468</u>

7. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest	1,657	1,657	332
	<u>1,657</u>	<u>1,657</u>	<u>332</u>

8. Other income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Other income	13	13	246
Government grant	-	-	42,782
	<u>13</u>	<u>13</u>	<u>43,028</u>

The Government grant relates to amounts received under the Coronavirus Job Retention Scheme.

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Costs of raising funds

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	251,456	251,456	106,297
Annual lunch costs	103,210	103,210	19,689
75th Anniversary event costs	16,292	16,292	-
Other fundraising event costs	1,180	1,180	3,602
Other costs	6,003	6,003	41,512
Other staff costs	4,652	4,652	46,284
Depreciation	114	114	341
Total 2022	<u>382,907</u>	<u>382,907</u>	<u>217,725</u>
Total 2021	<u>217,725</u>	<u>217,725</u>	

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
School education programmes	451,969	565,708	1,017,677	583,005
Community education programme	47,544	77,234	124,778	174,632
Public Awareness	47,544	77,234	124,778	94,667
Total 2022	<u>547,057</u>	<u>720,176</u>	<u>1,267,233</u>	<u>852,304</u>
Total 2021	<u>252,077</u>	<u>600,227</u>	<u>852,304</u>	

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
School education programmes	657,650	4,090	355,937	1,017,677	583,005
Community education programme	82,205	511	42,062	124,778	174,632
Public Awareness	82,205	511	42,062	124,778	94,667
Total 2022	<u>822,060</u>	<u>5,112</u>	<u>440,061</u>	<u>1,267,233</u>	<u>852,304</u>
Total 2021	<u>595,211</u>	<u>7,935</u>	<u>249,158</u>	<u>852,304</u>	

11. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
School education programmes	675,363	342,314	1,017,677	583,005
Community education programme	84,419	40,359	124,778	174,632
Public Awareness	84,419	40,359	124,778	94,667
Total 2022	<u>844,201</u>	<u>423,032</u>	<u>1,267,233</u>	<u>852,304</u>
Total 2021	<u>458,142</u>	<u>394,162</u>	<u>852,304</u>	

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11. Analysis of expenditure by activities (continued)

Analysis of direct costs

	School education programmes 2022 £	Community education programme 2022 £	Public Awareness 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	511,247	63,905	63,905	639,057	351,595
Depreciation	3,825	478	478	4,781	6,506
Other staff costs	64,359	8,045	8,045	80,449	-
Operational costs	44,147	5,518	5,518	55,183	-
Office costs	6,078	760	760	7,598	-
Monitoring and evaluation costs	10,416	1,302	1,302	13,020	-
Ambassadors programme	35,291	4,411	4,411	44,113	-
Other costs	-	-	-	-	100,041
Total 2022	675,363	84,419	84,419	844,201	458,142
Total 2021	263,223	137,442	57,477	458,142	

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11. Analysis of expenditure by activities (continued)

Analysis of support costs

	School education programmes 2022 £	Community education programme 2022 £	Public Awareness 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	146,403	18,300	18,300	183,003	243,616
Depreciation	265	33	33	331	1,429
Other staff costs	70,842	8,855	8,855	88,552	-
Operational costs	1,219	153	153	1,525	-
Office costs	32,340	4,043	4,043	40,426	-
Premises costs	47,226	5,903	5,903	59,032	-
Legal & professional fees	2,156	270	270	2,696	-
Communication costs	19,579	2,447	2,447	24,473	-
Special project costs	2,839	355	355	3,549	-
Other costs	-	-	-	-	126,857
Governance costs	19,445	-	-	19,445	22,260
Total 2022	342,314	40,359	40,359	423,032	394,162
Total 2021	297,522	37,190	37,190	394,162	

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13. Staff costs

	2022 £	2021 £
Wages and salaries	902,762	612,791
Social security costs	100,619	62,716
Pension costs	70,135	26,001
	<u>1,073,516</u>	<u>701,508</u>

The charity paid £7,324 (2021: £24,000) in connection with terminations of employment.

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

	2022 No.	2021 No.
Employees	<u>23</u>	<u>19</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022 No.	2021 No.
In the band £60,001 - £70,000	2	-
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	1	-

The remuneration of key management personnel was £370,342 (2021 - £281,375).

The charity considers its key management personnel to comprise of Tim Robertson and the members of the senior management team, as disclosed on page 11.

Contributions were made to defined contribution pension scheme on behalf of three (2021: one) employees whose emoluments exceeded £60,000.

Contributions to the defined contribution scheme on behalf of these employees totalled £21,037 (2021: £5,108).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. Auditor's remuneration

The auditor's remuneration amounts to an auditor fee of £13,000 (2021 - £10,000), and accounts preparation services of £3,000 (2021 - £ -).

15. Tangible fixed assets

	Exhibition equipment £	Office equipment £	Total £
Cost			
At 1 January 2022	397,419	69,212	466,631
Additions	-	10,288	10,288
At 31 December 2022	397,419	79,500	476,919
Depreciation			
At 1 January 2022	396,545	67,356	463,901
Charge for the year	874	4,352	5,226
At 31 December 2022	397,419	71,708	469,127
Net book value			
At 31 December 2022	-	7,792	7,792
At 31 December 2021	874	1,856	2,730

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

16. Debtors

	2022	As restated
	£	2021
		£
Due within one year		
Trade debtors	3,300	57,920
Other debtors	38,631	15,940
Prepayments and accrued income	250,933	181,009
	292,864	254,869

17. Creditors: Amounts falling due within one year

	2022	As restated
	£	2021
		£
Trade creditors	18,773	8,192
Other taxation and social security	63,153	18,749
Other creditors	3,192	1,419
Accruals and deferred income	100,983	217,428
	186,101	245,788

	2022	As restated
	£	2021
		£
Deferred income at 1 January 2022	182,802	133,419
Resources deferred during the year	68,528	182,802
Amounts released from previous periods	(182,802)	(133,419)
	68,528	182,802

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

18. Summary of funds

Summary of funds - current year

	As restated balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	495,823	801,355	(929,964)	367,214
Restricted funds	53,840	802,336	(720,176)	136,000
	<u>549,663</u>	<u>1,603,691</u>	<u>(1,650,140)</u>	<u>503,214</u>

Summary of funds - prior year

	As restated balance at 1 January 2021 £	As restated Income £	As restated Expenditure £	As restated balance at 31 December 2021 £
General funds	308,819	656,806	(469,802)	495,823
Restricted funds	24,000	630,067	(600,227)	53,840
	<u>332,819</u>	<u>1,286,873</u>	<u>(1,070,029)</u>	<u>549,663</u>

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

19. Restricted funds analysis

	As restated balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Department for Education Anti-Bullying Grant Programme	-	280,871	(280,871)	-
Glasgow City Council	-	(2,200)	2,200	-
Groundworks (Mayor of London)	-	22,500	(22,500)	-
Anonymous grant-giver	-	173,605	(173,605)	-
The Robertson Trust	-	11,500	(11,500)	-
The Dulverton Trust	-	27,338	(27,338)	-
Paul Hamlyn Foundation	-	30,000	(30,000)	-
Anne Frank Fonds	-	7,908	(7,908)	-
Ken & Edna Morrison Charitable Trust	-	5,000	(5,000)	-
Ian Maddison Philip King Trust	20,000	20,000	(40,000)	-
Fantastic Peach Foundation	-	-	-	-
MCF - Masonic Charitable Foundation	33,840	-	(33,840)	-
The Brown Rudnick Charitable Fund	-	8,814	(8,814)	-
The Charles Wolfson Charitable Trust	-	-	-	-
Anonymous grant-giver	-	45,000	(15,000)	30,000
The Harold Hyam Wingate Foundation	-	6,000	(6,000)	-
Chance to Flourish (SCL Grant)	-	7,500	(7,500)	-
Edward Cadbury Trust	-	3,000	-	3,000
Gannochy Trust	-	17,000	(17,000)	-
DWF Foundation	-	1,000	(1,000)	-
Shoresh Charitable Trust	-	2,000	(2,000)	-
The Souter Charitable Trust	-	3,000	(3,000)	-
Alma & Leslie Wolfson Charitable Trust	-	500	(500)	-
Tobell Funds	-	100,000	-	100,000
Ponton House Trust	-	3,000	-	3,000
Pladis Global	-	29,000	(29,000)	-
Total 2022	53,840	802,336	(720,176)	136,000
Total 2021	24,000	630,067	(600,227)	53,840

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	7,792	-	7,792
Current assets	681,523	-	681,523
Creditors due within one year	(322,101)	136,000	(186,101)
Total	367,214	136,000	503,214

Analysis of net assets between funds - prior year

	As restated As restated unrestricted funds 2021 £	As restated As restated restricted funds 2021 £	As restated As restated total funds 2021 £
Tangible fixed assets	2,730	-	2,730
Current assets	792,721	-	792,721
Creditors due within one year	(299,628)	53,840	(245,788)
Total As restated	495,823	53,840	549,663

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	As restated 2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(46,449)	216,844
Adjustments for:		
Depreciation charges	5,226	8,276
Interest income	(1,657)	(332)
Decrease/(increase) in debtors	(37,995)	(105,744)
Increase/(decrease) in creditors	54,587	8,879
Increase/(decrease) in deferred income	(114,274)	(5,574)
Net cash provided by/(used in) operating activities	(140,562)	122,349

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

22. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand	388,659	537,852
Total cash and cash equivalents	388,659	537,852

23. Analysis of changes in net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash at bank and in hand	537,852	(149,193)	388,659

24. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £70,135 (2021 - £26,001).

25. Operating lease commitments

At 31 December 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	34,049	34,049
Later than 1 year and not later than 5 years	47,424	81,472
	81,473	115,521

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

26. Prior year adjustments

The financial statements include a prior period adjustment in order to recognise income in the correct period as income was historically recognised under the 'accrual model' option (section 24 of FRS 102) which is not permitted by the SORP. A multi-period grant without any performance conditions should be recognised in full in year one. The effect of the adjustment is detailed below:

Changes to the balance sheet at 31 December 2021

	As previously reported £	Adjustment £	As restated £
Debtors	239,869	15,000	254,869
Creditors: amounts falling due within one year	299,628	(53,840)	245,788
	<u>539,497</u>	<u>(38,840)</u>	<u>500,657</u>

**Changes to the statement of financial activities for
the year ended 31 December 2021**

	As previously reported £	Adjustment £	As restated £
Total income	1,268,033	18,840	1,286,873
	<u>1,268,033</u>	<u>18,840</u>	<u>1,286,873</u>

Reconciliation of changes in funds

	As previously reported £	Adjustment £	As restated £
Total funds brought forward	282,819	50,000	332,819
Net movement in funds	198,004	18,840	216,844
Total funds carried forward	<u>480,823</u>	<u>68,840</u>	<u>549,663</u>

ANNE FRANK TRUST UK

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

27. Related party transactions

During the year support costs totalling £5,813 (2021 - £1,388) were paid to the employer of one of the Trustees for professional services.

There were no balances outstanding at the year end.

Aggregate donations from trustees amounted to £4,170 (2021 - £3,350).

Accounts



Anne Frank Trust UK

(A Company Limited by Guarantee)

Annual Report for the year ended 31 December 2021

Company number: 02612141 (England and Wales)

Charity number: 1003279 (England and Wales)

Charity number: SC040488 (Scotland)

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Trustees' report for the year ended 31 December 2021

The trustees present their report with the financial statements of The Anne Frank Trust UK for the year ended 31 December 2021.

Section 1: Objectives and activities

The objects of the Anne Frank Trust UK, as registered with the Charity Commission and the Scottish Charity Regulator, are “to advance public education in the United Kingdom and elsewhere in the principles of religious and racial tolerance and of democracy as illustrated by the life and diary of Anne Frank; and the promotion of equality and diversity for the public benefit by carrying out activities to foster understanding between people from diverse backgrounds with reference to the life and diary of Anne Frank”.

The Trust summarises its **mission** as follows:

‘To empower young people to challenge all forms of prejudice, inspired by the life and work of Anne Frank.’

Taking account of the Charity Commission's guidance on public benefit, the Trust's **vision** is for a society free from all forms of prejudice and discrimination.

The Trust carries out its activities through a commitment to the following **values**, each epitomised by a quotation from Anne Frank's Diary:

- Equality. “We're all leading lives that are different and yet the same.” (6 July 1944)
- Learning. “Oh, there's still so much to find out and learn.” (11 May 1944)
- Positivity. “I still believe, in spite of everything, that people are truly good at heart.” (15 July 1944)
- Integrity. “You know I'm always honest with you.” (6 May 1944)
- Environmental responsibility. “Nature is the one thing for which there is no substitute!” (13 July 1944)

The trustees have set four **objectives** as the focus for the charity's activities, each with a direction for strategic development:

1. Education objective. Strategic direction – to intensify our impact.
2. Communications objective. Strategic direction – to be distinctive and inspirational.
3. Fundraising objective. Strategic direction – to diversify and grow our income.
4. Operations objective. Strategic direction – to put our standards and values into practice.

The Trust's main charitable activities are delivered under the Education objective. The focus is on **10- to 15-year-olds** because they relate closely to Anne Frank (who was aged 13 to 15 when writing her diary) and because this age is crucial to the formation of lifelong values and beliefs. The activities are delivered by the Trust's **Anne Frank Workers**, who are based around the country and trained in teaching, youth work and mentoring.

The Trust's educational offer has three strands:-

- i. **Schools programme.** This is delivered to groups of up to 30 pupils. The learning begins with Anne Frank, the Holocaust and antisemitism, before looking at prejudice in all forms today. There are two versions of the Trust's 2-day core programme – *A History for Today*, which focuses around a pop-up exhibition about the life of Anne Frank, and *Voices for Equality*,

Trustees' report for the year ended 31 December 2021 continued

which draws on multi-media extracts from Anne Frank's Diary. In both versions the young people are trained to share their learning with fellow pupils, by leading exhibition tours or other learning activities. This **peer education** both deepens the learning for the peer educators and disseminates it to others.

The Trust's offer to schools also includes 1 to 2-hour **workshops** on specific forms of prejudice, including antisemitism, homophobia, Islamophobia, sexism, transphobia, anti-black racism, and prejudice against Gypsy Roma Traveller people. These workshops are run either on a stand-alone basis or as a follow-on to the core programme.

- ii. **Online learning programme.** Introduced during Covid lockdown, this consists of 1-hour live events held on key dates such as Anne Frank's birthday, Black History Month, Holocaust Memorial Day, Pride Month and World Book Day. Each event raises awareness about a specific form of prejudice through the expertise or lived experience of guest speakers. Students attend in whole class groups or assemblies. They interact with the guests via live messaging, and are given classroom tasks, before making their own commitment to challenge prejudice.
- iii. **Youth empowerment programme.** Developed during 2021, this sustains and enhances the learning for young people who have completed the Trust's core programme and wish to go further in their anti-prejudice role as **Anne Frank Ambassadors**. The programme is targeted especially at those who are disadvantaged or have lived experience of prejudice. Each ambassador is mentored by an Anne Frank Worker to develop and follow an individual journey of learning and empowerment. This may mean challenging prejudice in their own communities, joining campaigns, or participating in special Anne Frank Trust projects such as skills workshops, creative residencies, public events, and study trips to the House in Amsterdam.

To achieve wider impact, the Trust also runs charitable activities under its **communications** objective. These bring the charity's anti-prejudice message to the public through press coverage, social media, publications, events, a monthly e-bulletin, short films and a comprehensive website. Through the youth empowerment programme, these communication activities are increasingly focused on and led by young Anne Frank Ambassadors.

Section 2: Achievements and performance

In 2021, despite school closures and last-minute cancellations due to Covid, the Anne Frank Trust's schools programme reached 21,433 young people in 135 schools. A further 20,174 young people from 640 schools participated in online learning events, so the charity's **total reach for the year was 41,433 young people in 775 schools**. This represented an increase on the previous year, which had been even more disrupted by the pandemic (2020: 13,787 young people in 163 schools, plus 20,174 online learners in 35 schools, making a total of 33,961 young people in 198 schools).

2021 saw the Trust recovering from the pandemic and building the springboard for future growth by implementing the new 3-strand educational offer outlined in Section 1 above. Led by Director of Education Sarah Nuzum, and overseen by the Education Committee of the board, key developments in the Trust's educational provision included:

- Recruiting 5 new **Anne Frank Workers** from diverse backgrounds and locations, and commissioning a staff development contractor, Star Performance, to train them in their role of school engagement, teaching and mentoring.

Trustees' report for the year ended 31 December 2021 continued

- Completing a full **curriculum review**, which confirmed the lesson plans and learning objectives for each programme, and defined the process for developing the programmes with input from practitioners, managers and expertise from external consultants with relevant lived experience.
- Adaptation of programmes and targeted outreach specifically for **primary schools**, to increase the Trust's inclusion of this younger group, aged 10 to 12 (English school years 5 and 6, Scottish P6 and P7).
- Piloting and finalising the 2-day **Voices for Equality** programme, which offers schools an alternative to the Trust's long-established exhibitions programme (*History for Today*). *Voices for Equality* provides the same learning outcomes of peer education, but without the need to mount a physical exhibition, and with an increased emphasis on young people's lived experience and creativity. The programme can be delivered by live video-link, as well as in person.
- Created, piloted and rolled out a new schools **workshop on antisemitism**.
- Recruited to a new post of Assistant Director for **Youth Empowerment** (Amna Abdullatif) to work alongside the existing Assistant Director for Schools (Grace Nelson). This ensured that the foundations of the Youth Empowerment Programme were ready by the end of 2021, with activity plans, safeguarding procedures, communications materials and staff training ready for the first cohort of Anne Frank Ambassadors to be recruited in early 2022.
- Commissioned an overhaul of the Trust's Salesforce **database** so that it incorporates all the charity's education activity, and appointed to a new post of Salesforce and Data Manager (now David Holmes) to maintain and develop this data capacity, especially by training and supporting staff.
- Commissioned a new About Us film and a complete redesign of the Trust's **website**, so that it is targeted at schools and offers learning resources directly to young people.
- Recruited to a new post of **Communications Officer** (Yasmin Rahman), whose achievements have included enhancing the Trust's social media to be more engaging for younger audiences, and creating a *When We Speak Out* policy and procedure (approved by the trustees) to improve the charity's contributions to public affairs.
- Commissioned a **creative project** for Holocaust Memorial Day, in which young people from three schools worked with Blind Summit Theatre Company, storyteller Phil Okwedy and TMAX films to produce an anti-prejudice film called 'One Day...'
- Continued to develop the Trust's **strategic partnerships**: through the Anti-Bullying Alliance, The Belong Network, the European Network for Countering Antisemitism, and the Holocaust Memorial Day Partnership Group; by arranging for Anne Frank Ambassadors to give their views to the Government's Commission on Race and Ethnic Disparities; and by convening and chairing a forum of 9 charities working on anti-hate-crime projects and presenting their views to the Minister for Communities.

The trustees see **equality, diversity and inclusion** as fundamental to the charity's values and performance. In April 2021, the board commissioned Peridot Partners to carry out an Equalities Project, which included:

- recruiting diverse new staff and trustees with lived experience of racism,
- an audit of the charity's equalities policy and practice,
- consultation and training days with staff and trustees,

- an equality action plan for 2022 and beyond, published on the Trust's website.

The trustees regard **safeguarding** as underpinning all the charity's activities. A safeguarding update is reported to every board meeting, safeguarding is scrutinised in detail by the board's Education Committee, and all staff and trustees are required to complete safeguarding training. During 2021, the Trust's safeguarding policy and procedures were overhauled in preparation for the new Youth Empowerment Programme, as the mentoring of ambassadors means that the charity for the first time has direct safeguarding responsibility for individual young people. Any concerns are reported to the charity's Designated Safeguarding Lead (Sarah Nuzum) for assessment and appropriate action. No safeguarding incidents occurred during 2021.

Section 3: Impact

The Anne Frank Trust has an outstanding track record of impact evaluation, which is a high priority for the trustees. Monitoring and evaluation are fully integrated into all the Trust's educational programmes. Data is inputted by the Trust's staff and analysed through a research partnership with social psychologists at the University of Kent.

Every year the Trust publishes a new report of recent impact data. In November 2021, this was ***Just Being Human: The Impact of the Anne Frank Trust's Anti-Prejudice Education during the Covid Pandemic 2020-21, Plus Longer Term Impact since 2019***. There were findings in three areas:

(i) Social attitudes:

- 92.5% of young people progress in their attitudes towards at least one group of people different from themselves.
- This is a significant advance even on the previous year's very strong findings (in 2019-20, 77.1% progressed in their attitudes). It means that, during the Covid pandemic, even though many of the Anne Frank Trust's programmes were newly adapted for delivery online, the impact increased by 20%.
- Nearly a quarter of young people (23.7%) improve their attitudes to 8 or more different social groups.
- Two thirds (66.7%) of young people maintain their improved attitudes 18 months to 2 years after completing the programme.
- Young people with the most negative attitudes make the greatest progress: their degree of change is three times greater than that of others.

(ii) Knowledge, empathy and confidence:

- 70.7% of young people make significant progress in knowledge about prejudice and the harm it can cause.
- Two out of five young people (39.6%) also progress to develop greater empathy for others and/or more confidence to speak about prejudice.
- Boys start at a lower base but make more progress than girls in knowledge and empathy. Girls start at a lower base but make more progress than boys in confidence. In both cases this shows that the programme has the greatest impact where it is needed most.
- Young people's gains in knowledge and empathy are sustained 18 months to 2 years after completing the programme.
- Gains in confidence are not sustained to the same extent, which suggests a need for long-term support like the mentoring the Trust is planning through its new Youth Empowerment Programme.

(iii) Young people's views:

Young people who have completed the Anne Frank Trust programme say they:

- are acutely aware of prejudice in their communities;
- feel much more confident to speak about prejudice;
- argue powerfully for the need for anti-prejudice education;
- feel concerned about the negative effects of social media;
- believe strongly in respecting the diversity of individual viewpoints, while drawing a clear line when opinions cross over into discrimination or hatred.

The full impact report is available on the Trust's website: <https://www.annefrank.org.uk/>.

Section 4: Financial review

2021 saw the Anne Frank Trust return to a strong financial position after the unprecedented challenges of the first year of the pandemic.

In 2020, the closure of schools for Covid had left the charity unable to deliver the bulk of its activities and therefore to raise funds for them. In 2021, school closures and cancellations continued to be major challenges, but staff costs had been reduced through restructuring and the newly created roles were more flexible to meet changing demands, while the new education strategy (with online learning and preparation for mentoring) enabled education delivery to continue outside school, at the same time as attracting new funding.

Key financial achievements of 2021 include:

- a surplus over the year of £198,004 (compared with a deficit in 2020 of £58,312);
- a 70% increase in unrestricted reserves by year end (from £278,819 in 2020 to £480,823 in 2021) – see Reserves policy below;
- a 35% reduction in fundraising costs (which now represent 20% of total expenditure, compared with 26% the previous year) – see Expenditure below;
- improved value for money, with the charity's overall unit cost per beneficiary falling by 27% from £35.53 in 2020 to £25.92 in 2021.

The trustees are confident that this trajectory of growth will continue, with the charity forecasting income for 2022 that will match or exceed pre-pandemic levels (2019 income: £1,688,710).

4.1: Income and fundraising

The charity's total income in 2021 of £1,268,034 represents a 3.2% increase on the previous year (2020: £1,228,686).

The Trust's biggest sources of income continue to be public sector grants and an Annual Fundraising Lunch held to mark Holocaust Memorial Day every January. In January 2021, Covid lockdown made it impossible to hold the **Annual Lunch** in person, so the Trust's fundraising team, led by Development Director Lara Wilks Sloan, transferred it to a live online format. As this was unprecedented, the trustees set a modest fundraising target of £150,000, but the event raised more than double at £342,887 (2020: £381,691 – figures from management accounts).

The Trust's **public sector funding** in 2021 totalled £420,640 (2020: £456,830. This included grants from the Department for Education for programmes on prejudice-based bullying, and from

Trustees' report for the year ended 31 December 2021 continued

the Ministry for Housing, Communities and Local Government on tackling race- and faith-based hate crime, as well as from local authorities and Police & Crime Commissioners.

The Trust benefits from the loyal and generous support of many **individual donors**, including those who give regularly as Friends of Anne Frank. New initiatives in individual giving in 2021 included sponsorship of runners in the London Marathon, and participation in the Big Give initiative, where donations are matched pound for pound in the run-up to Christmas.

Several **businesses** provide the charity with financial and in-kind support – notably pladis Global and Penguin Random House, the UK publisher of the Diary.

The Trust continues to be successful in securing income from charitable **trusts and foundations**. The trustees are grateful to all these funders, who in 2021 included:

Andor Charitable Trust	Humanitarian Trust
Anne Frank Fonds, Switzerland	Ian Karten Charitable Trust
Arnold Clark Community Fund	JE Posnansky Charitable Trust
Bloom Foundation	Masonic Charitable Foundation
Charles Wolfson Charitable Trust	Michael & Anna Wix Charitable Trust
Charles Green Foundation	Paul Hamlyn Foundation
Chesterhill Charitable Trust	Ploughshares
County Durham Community Foundation	Philip King Charitable Trust
Milton Damerel Trust	Reed Foundation
Dulverton Trust #iwill fund	Robertson Trust
Esmee Fairbairn TASK Fund	Shared Endeavour Fund
Gannochy Trust	Shoresh Charitable Trust
Harold Hyam Wingate Foundation	W A Cargill Fund
Hugh Fraser Charitable Trust	Vandervell Foundation

The Trust is committed to **best practice in fundraising**. It is registered with the Fundraising Regulator, and works to the Regulator's Code of Fundraising Practice. Particular care is taken to ensure that fundraising material is not intrusive and has clear instructions for how recipients can remove themselves from a mailing list. The Trust received no complaints about fundraising during 2021.

4.2: Expenditure

The Trust's total expenditure in 2021 of £1,070,030 represents a decrease of 16.9% on the previous year (2020: £1,286,998). This fall in spending resulted partly from the circumstances of lockdown – e.g. less staff travel and transportation of exhibitions to schools, and no catering or venue costs for the online Annual Lunch – and partly from planned action by the trustees to safeguard the charity's effectiveness and viability in such uncertain times, by ensuring a surplus, building reserves, and improving value for money.

The bulk of the Trust's charitable expenditure is on **staffing**. A comprehensive restructuring at the end of 2020 created a more delivery-focused and cost-effective education team, and recruitment was phased carefully so that vacancies were filled only once schools re-opened and became able to accept external projects. Savings were also made in management and fundraising posts, partly through freezes on recruitment and refocusing of roles, and the charity's spending on fundraising fell to 20% of total expenditure (2020: 26%).

This careful planning of expenditure, together with the new education strategy, enabled the Trust to provide increasingly strong value for money, with the **unit cost per beneficiary** falling by 24%

Trustees' report for the year ended 31 December 2021 continued

from £33.92 in 2020 to £25.83 in 2021 (total expenditure of £1,070,030 divided by 41,433 beneficiaries) (2020: total expenditure of £1,228,686 divided by 36,224 beneficiaries).

4.3: Surplus and reserves

After the uncertainties of the first year of the pandemic, the trustees had two overriding financial priorities for 2021 – to reverse the deficit and to build unrestricted reserves. Both these goals were achieved.

The **surplus** on the year was £198,004 (compared with a deficit of £58,312 in 2020).

Total **reserves** on 31 December 2021 were £480,823, all unrestricted (compared with £282,819 in 2020).

The trustees' policy is that the charity maintains unrestricted reserves of between 3 and 6 months of core charitable expenditure. This policy was met in 2021, with the year-end unrestricted reserves representing 5.3 months of total average monthly expenditure. During 2022, the trustees will review the definition of "core charitable expenditure" and, though there are no plans to change the reserves policy, the board is considering setting an annual target, to ensure that the reserves are sufficiently robust for uncertain economic times.

Section 5: Structure, governance and management

5.1: Constitution and status of the charity

The Anne Frank Trust UK is incorporated as a company limited by guarantee (Company No 02612141) and registered as a charity in England & Wales (Charity No 1003279) and in Scotland (Scottish Charity Number SC040488). The Trust's governing document consists of the Memorandum and Articles of Association adopted on 30 April 1991 and last amended on 16 September 2016.

The Trust is the official UK partner of the **Anne Frank House** in Amsterdam and is endorsed by the **Anne Frank Fonds** in Basel, Switzerland. The Fonds is the foundation which owns the copyrights of Anne Frank's writings and many of the Frank family photographs. These connections give the Trust unique permission to use Anne Frank's name, image and works for educational purposes in Britain. The Trust remains legally and financially independent of both the House and the Fonds.

5.2: Recruitment and appointment of trustees/directors

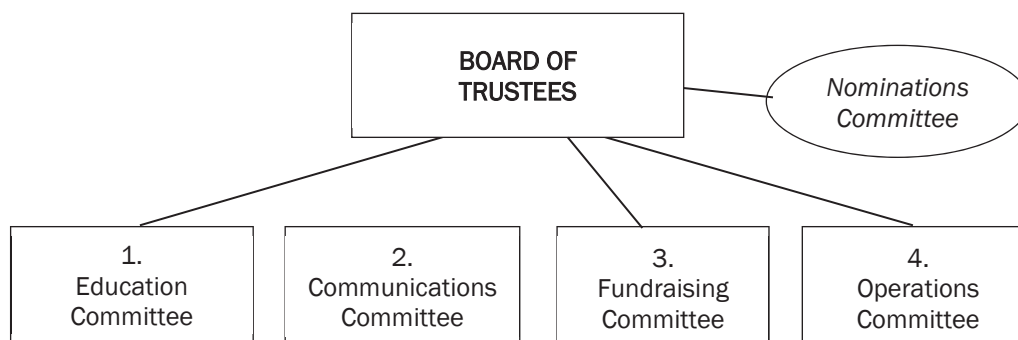
Trustees are appointed by the board to meet any gaps identified through a regular skills audit. Appointments are usually made through an open recruitment round, occasionally by approach to individuals with particular expertise. There were two new trustee appointments in 2021: Aretha Banton as an education specialist and Miranda Wayland as an equality, diversity and inclusion specialist. Whatever their specialism, all trustees carry the same legal and strategic responsibility for the charity overall. Trustees usually serve up to two terms of 3 years, but the board may extend by up to two further terms of 3 years if this is in the best interests of the charity.

All Trustees give their time freely and are reimbursed for expenses only.

As members of the Limited Company, trustees agree to pay an amount not exceeding £1 in the event of the company being wound up.

5.3: Governance structure

In addition to attending quarterly Board Meetings, trustees may take specific roles, such as Treasurer and Designated Safeguarding Trustee, and all trustees are members of at least one sub-committee.



Each committee is chaired by a trustee with relevant expertise, is attended by one or more other trustees, is supported by the relevant member of the Senior Management Team, and may co-opt external advisory members. The Operations Committee is chaired by the treasurer and meets at least once a quarter to scrutinize finance, fundraising, legal matters, risk, remuneration and human resources. The other committees meet 2 or 3 times a year. A nominations committee is created when needed to recruit new trustees.

5.3: Staffing structure and support

The Trust's executive is led by the **Senior Management Team**, providing the main operational co-ordination and strategic momentum for the charity. The team's five members are:

- Chief Executive, Tim Robertson (appointed June 2018) – to whom the trustees delegate overall authority for the day-to-day running of the charity
- Director of Education, Sarah Nuzum (appointed April 2019) – responsible for all the Trust's charitable activities in schools, communities and online
- Director of Communications, Laura Burnell (appointed May 2022) – responsible for internal and external communications.
- Director of Development, Lara Wilks Sloan (appointed August 2018) – responsible for fundraising.
- Director of Operations, Tom Asher (appointed March 2022) – responsible for operational planning, finance, HR, governance, risk, evaluation, IT and all organisational infrastructure. (The previous Director of Operations, Jonathan Bruck, left the Trust for a more senior job in August 2021. The post was covered by Nina Pavitt on an interim basis from August 2021 to March 2022.)

The Senior Management Team co-ordinates, reviews and develops performance through **three levels of planning**:

- the overall 3-year strategic plan for the charity, as approved by trustees,
- an annual operational plan with quarterly Key Performance Indicators which are reported quarterly to the Board,
- more detailed workplans for teams, projects, and individual members of staff.

Trustees' report for the year ended 31 December 2021 continued

Staff management is underpinned by Support and Supervision meetings, where each member of staff meets one-to-one with their line manager every 4-6 weeks. The decisions of these meetings are recorded in writing. The Chief Executive's Support and Supervision is provided by the Chair of Trustees.

Staff communication and effectiveness are supported by a calendar of recurring meetings – Senior Management Team meetings every Monday morning, whole staff team meetings for an hour every Tuesday afternoon, and a termly whole staff day for strategy review or training, plus regular meetings of the education and fundraising teams. Internal co-ordinating panels are held monthly to monitor and plan cross-team working in four key areas: communications, evaluation, finance and grants.

Staff also have the support of an Employee Assistance Programme, and training and coaching from staff development contractor Workwell.

Risk management

The Trust's Director of Operations Tom Asher maintains an ongoing Risk Register. This is monitored by the Senior Management Team, scrutinised quarterly by the Operations Committee, and approved quarterly by the Board. Areas covered in the register include: finance, fundraising, education delivery and development, safeguarding, communications (including reputational risk), strategy, staffing, building, health and safety, IT, and governance. Risks are assessed by likelihood and potential impact, and the register sets out mitigations and an action plan. It brings together the well-established range of systems through which the trustees manage risk across the charity, which include:

- an annual budget approved by the board, against which actual performance is monitored through detailed monthly management accounts;
- formal review of the quarterly management accounts at each Board meeting, paying particular attention to sustainability and level of unrestricted reserves;
- a three year Strategic Plan of overall aspirations and objectives;
- an annual Operational Plan with detailed Key Performance Indicators;
- a clear structure of delegated authority and control for all financial transactions; and
- policies and procedures reviewed on a regular schedule, to manage all operational risks including safeguarding, data protection, health & safety, and staffing.

Section 6: Future plans

The Trust's current **3-year strategic plan** *Reaching Our Goals* runs until the end of 2023. Its overarching goal is for the charity to:

“embody youth empowerment as a force for ending prejudice”.

Anne Frank Ambassadors will take leading roles in shaping and speaking for the charity, so as to bring about three levels of impact:

- individual impact – a life-changing experience for the young people,
- social impact – communities and the public learn from the young people's anti-prejudice message,
- organisational impact – the Anne Frank Trust grows in impact, reach, profile and support.

The **operational plan for 2022** takes the charity closer to this overall goal, with Key Performance Indicators under each of the four objectives, notably:

Objective 1: Education

Schools programme:

- Reach 50,000 young people in 150 schools.
- Generate a strategic and accessible summary of the Trust's education curriculum.
- Create new workshops on Transphobia, Disablism, prejudice against Gypsy Roma Traveller people.
- Launch work in Cumbria with a new Anne Frank Worker for the county, working closely with the Lake District Holocaust Project.
- Introduce a new quality assurance scheme for classroom delivery.
- Develop a strategy to address under-representation of boys in the Trust's reach.
- Address lack of Jewish representation in the education team by targeting staff recruitment especially within the Jewish community.

Online learning:

- Run 12 online events to reach 25,000 young people in 600 schools.
- Create a new post of Education Development Manager, partly to develop the online learning offer.
- Create a monitoring framework for the online events.

Youth empowerment:

- Set up the outreach and gateway process to recruit 105 Anne Frank Ambassadors.
- Establish high quality mentoring for each ambassador.
- Provide the ambassadors with empowerment opportunities including online skills workshops, and residentials including study trips to the House in Amsterdam.
- Hold a national conference for at least 60 peer educators.

Objective 2: Communications

- Create and recruit to a new post of Director of Communications.
- Recruit a new lead trustee for communications and re-launch the Communications Committee.
- Generate a communications strategy for the charity.
- Launch new website with refreshed branding.
- Secure media coverage e.g. for the 75th anniversary of the publication of Anne Frank's Diary in June 2022.

Objective 3: Fundraising

- Achieve income of £1.7 million.
- Raise the profile and income of the Annual Lunch with the presence of HRH The Duchess of Cornwall and a new corporate sponsor.
- Recruit to a new post of Donor Relations Manager especially to be more strategic in working with major donors; target the recruitment of this post especially at the Jewish community.
- Address a likely decline in public sector funding especially by investing in fundraising from trusts and foundations, including recruiting a Grants Assistant.
- Use the fundraising potential of the 75th anniversary of the publication of the Diary.
- Recruit a fundraising lead trustee and relaunch the Fundraising Committee.

Objective 4: Operations

- Recruit a permanent Director of Operations.
- Carry out a full salary review.
- Introduce new governance practice, with meeting agendas focused more effectively on KPIs.
- Recruit new advisory members to the board's committees, especially to bring more lived experience and expertise around antisemitism and Jewish culture.
- Commission new HR software and review all procedures.
- Review provision of finance and office administration.
- Review the Trust's risk management process.
- Carry out equalities monitoring and revise the Equality, Diversity and Inclusion plan.

Section 7: Reference and administrative details

Registered name

Anne Frank Trust UK

Company registration number

02612141 (England and Wales)

Charity registration number

1003279 (England and Wales)

SC040488 (Scotland)

Principal office and registered office

Star House
104 – 108 Grafton Road
London
NW5 4BA

Trustees

Daniel Mendoza OBE (Chair)
Caroline Hoare (Vice Chair)
Jeffrey Kriek (Treasurer)
Professor Dominic Abrams (Lead Trustee for Evaluation)
Aretha Banton (appointed 28 July 2021)
Ruth Barnett (Lead Trustee for Communications, appointed 28 April 2022)
Michael Bettles (Lead Trustee for Education and Safeguarding)
Fiona Brydon (Lead Trustee for Communications, reached end of term 28 October 2021)
Bernard Howard
Joanna Myerson (Lead Trustee for Governance)
Paul Stein (resigned January 2022)
Miranda Wayland (Lead Trustee for Equality and Diversity, appointed 28 July 2021)
Uzma Zahid

Senior Management Team

Tim Robertson (Chief Executive Officer)
Tom Asher (Director of Operations)
Laura Burnell (Director of Communications)
Sarah Nuzum (Director of Education)
Lara Wilks Sloan (Director of Development)

Company Secretary

Tom Asher (appointed 14 March 2022)
Nina Pavitt (interim 27 August 2021 – 14 March 2022)
Jonathan Bruck (resigned 27 August 2021)

Auditor

Blick Rothenberg Audit LLP
16 Great Queen Street
Covent Garden
London WC2B 5AH

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

National Westminster Bank Plc
Winchester, Old Bank
105 High Street
Winchester
Hants SO23 9AW

Section 8: Auditors

Blick Rothenberg Audit LLP was appointed as the charitable company's auditor during the year and have expressed its willingness to continue in that capacity. A resolution regarding the re-appointment and remuneration will be submitted to a future meeting of Members.

Section 9: Statement of trustees' responsibilities

The charity trustees, who are also company directors for the purposes of company law, are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year, which give a true and fair view of the financial activities of the charity during the year and state of affairs at the end of the year. 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 Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006, applicable Accounting Standards and Statements of Recommended Practice (FRS 102), and the Accounting Regulations set out under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Section 10: Statement of disclosure to the auditor

So far as the trustees are aware, there is no relevant audit information of which The Anne Frank Trust UK's auditor is unaware. Additionally, the trustees have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of all relevant audit information and to establish that the charity's auditor is aware of that information.

Section 11: Companies Act 2006

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006. As a small company the charity is not required to prepare a strategic report.

This report was approved by the Board of Trustees on 27 September 2022 and signed on their behalf by:



Daniel Mendoza OBE
Chair

Independent auditor's report to the trustees of the Anne Frank Trust UK

Opinion

We have audited the financial statements of Anne Frank Trust UK (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditor's report to the trustees of the Anne Frank Trust UK continued

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the charitable sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, Charities Act 2011 and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Independent auditor's report to the trustees of the Anne Frank Trust UK continued

Auditor's responsibilities for the audit of the financial statements (continued)

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested a sample of journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Blick Rothenberg Audit LLP

Mark Hart FCA (Senior statutory auditor)

for and on behalf of

Blick Rothenberg Audit LLP

Chartered Accountants

Statutory Auditor

16 Great Queen Street

Covent Garden

London

WC2B 5AH

Date:

Statement of financial activities

Incorporating income and expenditure account

For the year ended 31 December 2021

				Year Ended 31 December 2021	Year Ended 31 December 2020
	Note	Unrestricted £	Restricted £	Total £	Total £
Income					
Donations & Legacies	3	542,922	-	542,922	500,440
Charitable activities	4	72,056	576,227	648,283	532,682
Other Trading Income	5	33,468	-	33,468	75,929
Investment Income	6	332	-	332	288
Other Income	7	43,028	-	43,028	119,347
TOTAL INCOME		691,806	576,227	1,268,033	1,228,686
Expenditure					
Cost of raising funds	8	217,725	-	217,725	337,908
Charitable activities	9	272,077	580,227	852,304	949,090
TOTAL EXPENDITURE		489,802	580,227	1,070,029	1,286,998
Net movement in funds		202,004	(4,000)	198,004	(58,312)
Fund balances at 1 January 2021		278,819	4,000	282,819	341,131
Fund balances at 31 December 2021		480,823	-	480,823	282,819

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

All income and expenditure derive from continuing activities.

The notes on pages 24 – 38 form part of these financial statements.

Balance sheet

as at 31 December 2021

			2021		As restated 2020
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	15		2,730		11,006
CURRENT ASSETS					
Debtors	16	239,869		134,125	
Cash in bank and in hand		537,852		326,244	
		<u>777,721</u>		<u>460,369</u>	
CREDITORS:					
Amount falling due within one year	17	(299,628)		(188,555)	
NET CURRENT ASSETS			478,093		271,813
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>480,823</u>		<u>282,819</u>
CHARITY FUNDS					
Restricted funds	20		-		4,000
Unrestricted funds			480,823		278,819
TOTAL FUNDS			<u>480,823</u>		<u>282,819</u>

The notes on pages 24 – 38 form part of these financial statements.

These accounts are 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:



Daniel Mendoza OBE
Chair

Date: 27 September 2022

Statement of cash flows

for the year ended 31 December 2021

			2021		2020
	Note	£	£	£	£
Cash flows from operating activities					
Cash generated from operating activities	25		211,276		9,277
Investing activities					
Purchase of tangible fixed assets		-	-		
Interest received		332		288	
Net cash generated from investing activities			332		288
Net increase in cash and cash equivalents			211,608		9,565
Cash and cash equivalents at beginning of year			326,244		316,679
Cash and cash equivalents at end of year	26		537,852		326,244

The notes on pages 24 – 38 form part of these financial statements.

Notes to the financial statements year ended 31 December 2021

1. General information

Anne Frank Trust UK is a private company limited by guarantee incorporated in England and Wales. The registered office is Star House, 104-108 Grafton Road, London, NW5 4BA.

The financial statements are presented in Sterling (£), which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

In the event of the charity being wound up, the member's liability in respect of the guarantee is limited to £1 per member of the charity.

2. Accounting policies

2.1 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.

Anne Frank Trust UK 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.

2.2 Going concern

After making enquiries, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future, being a period of at least twelve months from the date these financial statements were approved. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

2.3 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.

Cash donations are recognised upon receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred

income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs. It includes both the direct and non-direct costs and support costs relating to those activities.

Support costs include administrative office functions and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating staff costs by the time spent and the other costs on a measure of usage.

Governance costs, included in support costs, comprise all costs involving the public accountability of the charitable company and its compliance with regulation and good practice. These costs include costs related to the statutory audit and legal fees together with an apportionment of overhead and support cost.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

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 estimated residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Exhibition equipment	- 25% - 50%
Office equipment	- 25%

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

2.7 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.

2.8 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the balance sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the balance sheet date.

2.9 Financial instruments

The charity has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

The charity's policies for its major classes of financial assets and financial liabilities are set out below.

Financial assets

Basic financial assets, including trade and other debtors and cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Financial liabilities

Basic financial liabilities, including trade and other creditors and bank loans, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Impairment of financial assets

Financial assets measured at cost and amortised cost are assessed at the end of each

reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the charity would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

Derecognition of financial assets and financial liabilities

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting of financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.10 Operating leases

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

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions

Notes to the financial statements year ended 31 December 2021 continued

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.

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

2.13 Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in the statement of financial activities in the same period as the related expenditure. Grant Income relating to the Government Coronavirus Job Retention Scheme, or "Furlough" scheme, are included in other operating income in the statement of financial activities.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations and gifts	218,806	-	218,806	145,622
Fundraising events	265,914	-	265,914	304,985
Gift Aid	58,202	-	58,202	49,833
	542,922	-	542,922	500,440

Donations and legacies received in the current and prior year were all unrestricted.

4 Income from charitable activities

	Grants	Trading Income	Total 2021	Total 2020
	£	£	£	£
Grant receivable	647,883	-	647,883	510,468
Trading income	-	400	400	22,214
	647,883	400	648,283	532,682
Analysis by fund				
Unrestricted funds	71,656	400	72,056	119,402
Restricted funds	576,227	-	576,227	413,280
	647,883	400	648,283	532,682

Notes to the financial statements year ended 31 December 2021 continued

4 Income from charitable activities (continued)

Restricted	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Ministry of Housing, Communities and Local Government	-	144,026	144,026	73,665
Department for Education Anti-Bullying Grant Programme	-	202,773	202,773	206,522
Ian Maddison Philip King Trust	20,000	-	20,000	-
Bedfordshire Police & Crime Commissioner	-	-	-	23,328
Milton Damerel Trust	15,000	-	15,000	-
Home Office "Building A Stronger Britain Together"BSBT	-	-	-	47,791
The Preston Fund	-	58,605	58,605	-
Mark Tagliaferri	-	11,500	11,500	-
Groundworks (Mayor of London)	-	51,996	51,996	17,263
The Dulverton Trust	-	1,000	1,000	5,000
People's Postcode Trust	-	-	-	4,977
The Gannochy Trust	-	17,000	17,000	-
The Robertson Trust	-	10,000	10,000	-
Cheshire West & Chester Council	-	-	-	3,750
Shores Charitable Trust	-	2,000	2,000	-
Paul Hamlyn Foundation	-	30,000	30,000	-
Bloom Foundation	30,000	-	30,000	30,000
Souter Charitable Trust	-	2,000	2,000	-
The Brown Rudnick Charitable Trust	-	3,549	3,549	-
The Harold Hyam Wingate Foundation	-	5,000	5,000	-
South Yorkshire Police & Crime Commissioner	-	2,639	2,639	-
Cambridge Community Foundation	-	-	-	3,000
Community Voluntary Service (Bolton and North West)	-	-	-	3,378
Sir John Cass's Foundation	-	-	-	17,750
Hall and East Riding Charitable Trust	-	-	-	2,000
Old Possum's Practical Trust	-	-	-	6,000
North East Region: Purchase of Anne Frank Diaries	-	-	-	750
Garfield Weston	-	-	-	50,000
Telford Grant	-	-	-	3,944
The Hugh Fraser Foundation	-	5,000	5,000	-
Awards for All - Covid 19 Response	-	9,589	9,589	-
The Wixamtree Trust	-	5,000	5,000	-
Thomas SiveWright	-	-	-	750
London Community Fund	6,656	-	6,656	-
The W A Cargill Fund	-	2,000	2,000	-
Glasgow City Council	-	3,750	3,750	600
Dundee City Council	-	8,800	8,800	-
Hertfordshire Community Foundation	-	-	-	10,000
	71,656	576,227	647,883	510,468

Notes to the financial statements year ended 31 December 2021 continued

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Trading Income:				
Ticket sales & advertising	33,468	-	33,468	75,929
	<u>33,468</u>	<u>-</u>	<u>33,468</u>	<u>75,929</u>

6 Investment Income

Interest receivable

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Bank interest	332	-	332	288
	<u>332</u>	<u>-</u>	<u>332</u>	<u>288</u>

7 Other Income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Government Grant receivable	43,028	-	43,028	119,347
	<u>43,028</u>	<u>-</u>	<u>43,028</u>	<u>119,347</u>

The Government grant relates to amounts received under the Coronavirus Job Retention Scheme.

8 Costs of raising funds

	Total 2021 £	Total 2020 £
Staff costs	152,581	205,344
Fundraising events - direct	23,291	88,636
Other fundraising costs	2,393	11,777
Support costs	39,460	32,151
	<u>217,725</u>	<u>337,908</u>

Notes to the financial statements year ended 31 December 2021 continued

9 Charitable activities

Summary charitable activities - current year

	School education programmes £	Community education programme £	Prison education programmes £	Public Awareness £	Total 2021 £	Total 2020 £
Staff	209,308	105,478	-	36,808	351,594	492,455
Other costs	49,361	30,013	-	20,669	100,042	128,962
Depreciation	4,554	1,952	-	-	6,506	6,512
	263,223	137,443	-	57,477	458,142	627,928
Share of support cost (See note 10)	315,330	39,416	-	39,416	394,162	321,160
	578,553	176,859	-	96,893	852,304	949,088

Summary charitable activities - prior year

	School education programmes £	Community education programme £	Prison education programmes £	Public Awareness £	Total 2020 £	Total 2019 £
Staff	315,173	135,074	11,846	30,361	492,455	508,154
Other costs	68,567	37,957	2,438	20,000	128,962	358,376
Depreciation	4,425	1,897	191	-	6,513	5,083
	388,165	174,928	14,476	50,361	627,930	871,612
Share of support cost (See note 10)	256,928	16,058	32,116	16,058	321,160	292,141
	645,093	190,986	46,592	66,419	949,090	1,163,753

10 Support costs

Summary of support cost - current year

	School education programmes £	Community education programme £	Prison education programmes £	Public Awareness £	Total 2021 £	Total 2020 £
Staff costs	194,894	24,361	-	24,362	243,617	140,477
Other costs	101,485	12,686	-	12,685	126,856	160,935
Governance cost	17,808	2,226	-	2,226	22,260	17,722
Depreciation	1,143	143	-	143	1,429	2,026
	315,330	39,416	-	39,416	394,162	321,160

Summary of support cost - prior year

	School education programmes £	Community education programme £	Prison education programmes £	Public Awareness £	Total 2020 £	Total 2019 £
Staff costs	112,382	7,024	14,047	7,024	140,477	234,091
Other costs	128,748	8,047	16,094	8,047	160,936	67,403
Governance cost	14,177	886	1,772	886	17,721	24,357
Depreciation	1,621	101	203	101	2,026	9,189
	256,928	16,058	32,116	16,058	321,160	335,040

Notes to the financial statements year ended 31 December 2021 continued

11 Trustees remuneration and expenses

During the year, no trustee received any remuneration or any other benefits (2020 - £Nil)

During the year ended 31 December 2021, no trustee expenses have been incurred (2020 - £Nil).

12 Staff costs

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

	2021	2020
	Number	Number
Administrative and Core Staff	19	27

Staff costs

	2021	2020
	£	£
Wages and salaries	612,791	723,191
Social Security costs	62,716	67,733
Pension Cost	26,001	16,388
	701,508	807,312

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
	Number	Number
In the band £60,000 - £70,000		1
In the band £70,001 - £80,000	1	

The Charity paid £24,000 in connection with terminations of employment.

Remuneration of key management personnel

The remuneration of Key management personnel is as follows:

	2021	2020
	£	£
Aggregate compensation	281,375	248,740

The charity considers its key management personnel to comprise of Tim Robertson and the members of the senior management team.

No contributions were made to defined contribution pension scheme on behalf of the employee whose emoluments exceed £60,000.

13 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £12,400 (2020 - £4,100).

Notes to the financial statements year ended 31 December 2021 continued

14 Taxation

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly the company is potentially exempt from taxation in respect of income or capital gains within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

No tax charge arose in the period.

15 Tangible Fixed Assets

Tangible Fixed Assets	Exhibition equipment	Office equipment & fixtures	Total
Cost	£	£	£
At 1 January 2021	397,419	69,212	466,631
Additions	-	-	-
At 31 December 2021	397,419	69,212	466,631
Depreciation			
At 1 January 2021	393,690	61,935	455,625
Depreciation charged in the year	2,855	5,421	8,276
At 31 December 2021	396,545	67,356	463,901
Net book value			
At 31 December 2021	874	1,856	2,730
At 31 December 2020	3,729	7,276	11,006

16 Debtors

	Total 2021	As restated Total 2020
	£	£
Trade debtors	57,920	26,404
Other debtors	15,940	32,356
Prepayments & accrued income	166,009	75,365
	239,869	134,125

All amounts shown under debtors are due within one year.

17 Creditors: amount due falling within one year

	Total 2021	As restated Total 2020
	£	£
Trade creditors	8,192	10,780
Other taxation and social security	18,749	-
Other creditors	1,419	-
Accruals and deferred income	271,268	177,775
	299,628	188,555

Notes to the financial statements year ended 31 December 2021 continued

18 Deferred Income

	2021	2020
	£	£
Government and other grants	157,687	109,421
Other deferred income	78,955	23,998
	<u>236,642</u>	<u>133,419</u>

Deferred income is included in current liabilities

Included in the total deferred income are the following grants:

	2021	2020
	£	£
Ministry of Housing, Communities and Local Government	-	62,416
Edward Cadbury Trust	-	2,000
London Community	-	6,656
South Yorkshire - PCC Police Commissioner	-	1,320
Awards For All - Covid-19 Response	-	9,589
Ian Maddison Philip King Trust	-	20,000
Clara Eden The John Thaw Foundation	-	1,000
Groundworks (Mayor of London)	13,500	1,441
MCF - Masonic Charitable Foundation	33,840	-
Philip King Charitable Trust	20,000	-
The Wixmatree Trust	-	5,000
The Preston Fund	58,605	-
The Dulverton Trust	27,338	-
County Duham Community Foundation	4,404	-
	<u>157,687</u>	<u>109,421</u>

	2021	2020
	£	£
Total deferred income at 1 January 2021	133,419	125,078
Amount received in the year	236,642	133,419
Amount credited to statement of financial activities	<u>(133,419)</u>	<u>(125,078)</u>
	<u>236,642</u>	<u>133,419</u>

19 Retirement benefit schemes

Pension commitments and notes

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £26,181 (2020 - £16,388).

Notes to the financial statements year ended 31 December 2021 continued

20 Restricted Funds

The income funds of the charity includes restricted funds comprising the following unexpended balances of donors and grants held on trust for specific purposes:

Restricted	Balance 31 Dec 2020	Income / received in year	Expenditure / released in year	Balance 31 Dec 2021
	£	£	£	£
Ministry of Housing, Communities and Local Government	-	144,026	(144,026)	-
Department for Education Anti-Bullying Grant Programme	-	202,773	(202,773)	-
Bedfordshire Police & Crime Commissioner	3,750	-	(3,750)	-
The Preston Fund	-	58,605	(58,605)	-
Mark Tagliaferri	-	11,500	(11,500)	-
Groundworks (Mayor of London)	-	51,996	(51,996)	-
The Dulverton Trust	-	1,000	(1,000)	-
The Gannochy Trust	-	17,000	(17,000)	-
The Robertson Trust	-	10,000	(10,000)	-
Shores Charitable Trust	-	2,000	(2,000)	-
Paul Hamlyn Foundation	-	30,000	(30,000)	-
Souter Charitable Trust	-	2,000	(2,000)	-
The Brown Rudnick Charitable Trust	-	3,549	(3,549)	-
The Harold Hyam Wingate Foundation	-	5,000	(5,000)	-
The Hugh Fraser Foundation	-	5,000	(5,000)	-
Awards for All - Covid 19 Respond	-	9,589	(9,589)	-
The Wixamtree Trust	-	5,000	(5,000)	-
Sir John Cass's Foundation	250	-	(250)	-
PCC Police Commissioner (South Yorkshire)	-	2,639	(2,639)	-
The W A Cargill Fund	-	2,000	(2,000)	-
Glasgow City Council	-	3,750	(3,750)	-
Dundee City Council	-	8,800	(8,800)	-
The Rothley Trust	-	-	-	-
Other Grantors	-	-	-	-
Beds & Luton Community Foundation - BSBT Programme	-	-	-	-
Esmee Fairbairn	-	-	-	-
Award for All - Covid 19 Response	-	-	-	-
The Wixamtree Trust	-	-	-	-
County Durham Community Fund	-	-	-	-
Groundworks (Mayor of London)	-	-	-	-
Glasgow City Council	-	-	-	-
Hertfordshire Community Foundation	-	-	-	-
Newcastle City Council Holocaust Memorial Day Grant Aid	-	-	-	-
	4,000	576,227	(580,227)	-

Notes to the financial statements year ended 31 December 2021 continued

21 Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	278,819	691,807	(489,803)	480,823
Restricted funds	4,000	576,227	(580,227)	-
	282,819	1,268,034	(1,070,030)	480,823

Summary of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	293,581	815,406	(830,168)	278,819
Restricted funds	47,550	413,280	(456,830)	4,000
	341,131	1,228,686	(1,286,998)	282,819

22 Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,730	-	2,730
Current assets	777,721	-	777,721
Creditors: due within one year	(299,628)	-	(299,628)
TOTAL	480,823	-	480,823

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Restricted funds	-	4,000	4,000
Tangible fixed assets	11,006	-	11,006
Current assets	460,368	-	460,368
Creditors: due within one year	(188,555)	-	(188,555)
TOTAL	282,819	4,000	282,819

Notes to the financial statements year ended 31 December 2021 continued

23 Operating lease commitments

At 31 December 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Total 2021 £	Total 2020 £
Within one year	34,049	28,699
Between two and five years	81,472	97,242
	115,521	125,940

24 Related party transactions

The charity had the following related party activity in the year.

Name	Relationship	Nature of transaction
Caroline Greenberg	Sister of Joanna Merson - Trustee	HR support
University of Kent	Employer of Dominic Abrams - Trustees	Evidence and insight support
Katie Goodbun	Employer of Dominic Abrams - Trustees	Evidence and insight support

All of the above are permitted under the memorandum and Articles of Association of the Trust

Below are the related party transactions that occurred in the year:

	2021 £	2020 £
University of Kent	388	2,000
Caroline Greenberg	-	400
Katie Goodbun	1,000	-
	1,388	2,400

There were no balances outstanding at the year end.

Notes to the financial statements year ended 31 December 2021 continued

25 Cash generated from operating activities

Reconciliation of net movement in funds to net cash flow from operating activities

	Total 2021 £	As restated Total 2020 £
Net Income/(expenditure) for the year (as per Statement of Financial Activities)	198,004	(58,312)
Adjustment for:		
Interest Income	(332)	(288)
Depreciation of tangible assets	8,276	8,879
Movements in working capital:		
(Decrease)/Increase in debtors	(105,744)	40,371
Increase/(Decrease) in creditors	7,848	10,287
Increase in deferred income	103,223	8,340
Net cash generated from operations	211,276	9,277

26 Analysis of changes in net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	326,244	211,608	537,852
	326,244	211,608	537,852

27 Restatement of comparatives:

Included within creditors: amounts falling due within one year last year was a debit balance of £15,465 relating to VAT recoverable. This balance has been reanalysed to other debtors in these current accounts. There is no effect on net current assets as a result of this change.

Accounts

Charity Registration No. 1003279
Scottish Charity Registration No. SCO40488
Company Registration No. 02612141 (England and Wales)

ANNE FRANK TRUST UK
(A charitable company limited by guarantee)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

ANNE FRANK TRUST UK

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Name	Anne Frank Trust UK
The Board of Trustees	Daniel Mendoza (Chair) Caroline Hoare (Vice Chair) Jeffrey Kriek (Treasurer, appointed February 2020) Professor Dominic Abrams Michael Bettles Fiona Brydon Bernard Howard Zak Mockton (final term of office ended July 2020) Joanna Myerson Paul Stein Frances White (final term of office ended July 2020) Uzma Zahid
Principal and Registered Address	Star House 104-108 Grafton Road London NW5 4BA 020 7284 5858
Website	www.annefrank.org.uk info@annefrank.org.uk
Chief Executive	Tim Robertson
Senior Management Team	Jonathan Bruck (Director of Resources) Sarah Nuzum (Director of Education) Lara Wilks Sloan (Director of Development)
Company Secretary	Jonathan Bruck
Charity number England & Wales	1003279
Charity number Scotland	SC040488
Company number	02612141
Independent Auditor	Gerald Edelman 73 Cornhill London EC3V 3QQ
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4QJ

ANNE FRANK TRUST UK

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ANNE FRANK TRUST UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees, who are also directors for the purposes of the Companies Act, present their annual report and the audited financial statements for the year ended 31 December 2020. The financial statements have been prepared under the historical cost convention and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015 and the Companies Act 2006.

Objectives and activities

The objects of the Anne Frank Trust UK, as registered with the Charity Commission and the Scottish Charity Regulator, are "to advance public education in the United Kingdom and elsewhere in the principles of religious and racial tolerance and of democracy as illustrated by the life and diary of Anne Frank; and the promotion of equality and diversity for the public benefit by carrying out activities to foster understanding between people from diverse backgrounds with reference to the life and diary of Anne Frank".

The Trust summarises its mission as follows:

To empower young people to challenge all forms of prejudice, inspired by the life and work of Anne Frank.

Taking account of the Charity Commission's guidance on public benefit, the Trust's vision is for a society free from all forms of prejudice and discrimination.

The trustees have set four objectives as the focus for the charity's activities, each with a strategic direction for developments over the next 3 years:

1. Education objective. Strategic direction – to intensify our impact.
2. Communications objective. Strategic direction – to be distinctive and inspirational.
3. Fundraising objective. Strategic direction – to diversify and grow our income.
4. Resources objective. Strategic direction – to put our standards and values into practice.

The Trust's main charitable activities are delivered under the Education objective, through a schools programme with three main elements:

- Workshops, delivered to whole class or year groups through a range of structured and engaging activities. Learning begins with the story of Anne Frank and the Holocaust, taught through a mobile exhibition *Anne Frank: A History for Today* or through multi-media versions of Frank's Diary. This history acts as the springboard for learning about prejudice and discrimination today, with workshops on such topics as anti-semitism, homophobia, Islamophobia, sexism, online extremism and prejudice-based bullying.
- Peer education, in which around a dozen workshop participants in each school are trained to share their knowledge of Anne Frank and prejudice today with fellow pupils, by leading exhibition tours and other learning activities. This both deepens the learning for the peer educators and extends the impact to others.
- Ambassadors, who undertake further empowerment training to take their anti-prejudice message to wider audiences through community exhibitions, creative projects, online campaigns, and local and national events.

The Trust's schools programme has for many years been targeted at 10- to 15-year-olds, because this group can relate closely to Anne Frank (who was aged 13 to 15 when writing her diary) and because this age is crucial to the formation of lifelong values and beliefs. In January 2021 – in order to clarify the charity's identity and maximise its impact – the trustees decided to make this age-group the sole focus of the Trust's educational activity for the foreseeable future.

ANNE FRANK TRUST UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

In the first 3 months of 2020, the Trust ran activities for the last time in adult prisons and through community exhibitions for the general public. In future, the Trust's engagement in criminal justice will be through youth justice services for 10-15-year-olds, and community impact will be achieved by showcasing and disseminating the work of Anne Frank Ambassadors.

To achieve wider public reach, the Trust also runs charitable activities under its communications objective. These bring the charity's anti-prejudice message to the public through press coverage, social media, publications, events, a monthly e-bulletin, short films and a comprehensive website.

Achievements and performance

In the previous year, the Anne Frank Trust reached a record number of beneficiaries (2019: 120,899). In 2020, even though schools were closed for nearly half the year because of Covid-19, the Trust delivered its educational workshops to 13,787 young people in 163 schools (2019: 23,984 young people in 216 schools). Community exhibitions and face-to-face presentations by ambassadors became impossible for most of the year, but the Trust reached a further 22,437 people through activities pre-lockdown (January- March 2020) and online, giving the charity a total reach in 2020 of 36,224 beneficiaries.

In response to the pandemic, the trustees agreed a wide range of new initiatives to maintain educational impact within public health restrictions. Led by Director of Education Sarah Nuzum, these innovations have included:

- Live video link for delivery of workshops, which accounts for more than half of the young people reached. To introduce this new practice, the Trust's staff undertook training and development both in technical skills (for platforms including Google Classrooms, Microsoft Teams and Zoom) and in how to present material and engage students through screens.
- A new health and safety framework for face-to-face delivery to proceed when allowed, including risk assessment procedures, staff training and provision of protective equipment.
- Two new workshops: (i) *Together Again*, which uses the story of Anne Frank to help young people reflect on their values and aspirations as they return to school after lockdown, and (ii) *My Story*, which achieves the same learning objectives as the Trust's mobile exhibition by using video, audio and text extracts from Anne Frank's Diary, empowering the young people to tell their own stories and to be confident voices for diversity and equality.
- Webinars - online learning events run by the Trust's staff, with school groups watching live or viewing the recording afterwards. One of these events during Anti-Bullying Week in November 2020 was seen live in 35 schools, reaching an estimated audience of 3,500 young people (which is in addition to the Trust's reach via workshops).
- 17 digital learning resources, newly created and made freely available on the Trust's website, including activity packs around prejudice and a *Young People's Guide to the Diary of Anne Frank*.
- Creative Writing Awards, developed specially to provide educational stimulation and support for young people during the first lockdown (April-June 2020). Young people aged 10-15 were invited to submit poetry or prose inspired by Anne Frank calling for a world free from prejudice. The judges where the TS Eliot Prize shortlisted poet Anthony Anaxagorou and the Booker Prize winning novelist Bernardine Evaristo. The awards attracted 937 entries from 244 schools. Trust staff and volunteers provided written feedback and advice on every entry, and highlights were showcased in a website gallery, at a live online event, and through media coverage. Many entries focused on the murder of George Floyd, which occurred when the awards were open for entries, and this enabled young people to make a positive contribution to the Black Lives Matter movement.

ANNE FRANK TRUST UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The webinars, learning resources and writing awards brought the Trust into contact with dozens of new schools across the UK. The Trust's face-to-face activities continue to take place in areas that are the focus for major Government funding streams and where the Trust's education staff are based: East of England, London, North East England, North West England, Scotland, the West Midlands and Yorkshire.

Other key charitable achievements during 2020 included:

- Anne Frank Ambassadors from the UK participating for the first time in the Anne Frank House's biennial international youth conference – held online in August 2020.
- A creative project with English National Opera and TMAX films, in which young people from two schools (Highfield Leadership Academy, Blackpool, and Woodside High School, London Borough of Haringey) drew on Anne Frank's Diary to create the words and music for an anti-prejudice music video called "I imagine that...". The film was distributed online for Holocaust Memorial Day in January 2021.
- Before lockdown, the Trust's prisons programme was delivered in three adult prisons in England (Full Sutton, Garth and Littlehey). In August, the peer education programme was delivered with young people at the Good Shepherd Secure Unit near Glasgow. The Trust's long-term Prisons Project Manager Steve Gadd retired in March 2021.
- In January 2020, the Trust mounted its community exhibition *Anne Frank + You* in St Alban's Cathedral, Hertfordshire, where it was seen by 9,750 visitors including many school groups.

The trustees regard equality and diversity as fundamental to the charity's values and performance. In July 2020, the board agreed an Equalities Action Plan whose outcomes have included:

- Securing expertise from lived experience to inform developments of the Trust's anti-prejudice curriculum. In 2020, this has included commissioning LGBTQ+ and Muslim expertise for revisions to workshops on homophobia and Islamophobia.
- Monitoring of the diversity of trustees, staff and beneficiaries, with publication of the results on the Trust's website.
- A commitment to ethnic and gender diversity in interview panels for recruitment and procurement.
- Online training for all staff and trustees, focused especially on the Equality Act 2010.
- Commissioning of a comprehensive equalities audit and a new equalities strategy, to be developed with trustees and staff during 2021.

The trustees see safeguarding as underpinning all the charity's activities. A safeguarding update is reported to every board meeting. The Trust has robust, regularly reviewed safeguarding procedures, and requires all staff and trustees to keep up to date with training. All concerns are reported to the charity's Designated Safeguarding Lead (Sarah Nuzum) for assessment and action as appropriate. During 2020, four safeguarding incidents were recorded – three concerns about young people reported to their schools, one concern about an adult reported to the relevant local authority. There were no safeguarding concerns about the Trust's staff, trustees or volunteers.

Impact

The Anne Frank Trust has an outstanding track record of impact evaluation, and this is a high priority for the trustees. Monitoring and evaluation tools are integral to all the Trust's educational programmes. Data are collated in digital form by the Trust's Data Assistant, and analysed through a research partnership with social psychologists at the University of Kent.

ANNE FRANK TRUST UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Every year the Trust publishes a new report of recent impact data. In November 2020, this was *Building Commonality: The impact of the Anne Frank Trust's Anti-Prejudice Programmes in Schools 2019-20*. Key findings include:

Out of 11,050 young people who completed Anti-Bullying Workshops:

87.6% achieved significant progress in:

- knowledge about prejudice
- attitudes towards ethnic stereotypes
- confidence to report prejudice-based bullying
- feelings of empathy towards others.

84.4% who started out from a negative position progressed to a positive position in at least one area of learning.

Out of 1,518 young people trained as peer educators:

- 77.1% became more positive in their attitudes to at least one group of people different from themselves.
- 76.1% increased their feelings of commonality with at least one other group different from themselves.
- The greatest degree of positive change was seen among young people who started out with the most negative attitudes.
- By the end of the programme significantly more young people believed that it does not matter what group someone belongs to: they would judge everyone equally as an individual.
- Groups towards whom the young people became significantly more positive included Gypsy Travellers, homeless people, Jewish people, Muslims and refugees.

Out of 6,721 young people who completed the Trust's anti-extremism workshops:

- 94.6% who started out with little or no understanding of extremism recognised by the end of the workshop that prejudice can cause extremism and is dangerous.

The full impact report is available on the Trust's website.

Financial review

The pandemic presented the Anne Frank Trust with unprecedented financial challenges during 2020. The trustees responded with an immediate revision of the year's budget and with strategic decisions for the future, including innovations in fundraising and savings in expenditure. These actions ensured the charity ended the year in sound financial shape, as well as safeguarding its long-term viability.

In the previous year the Trust achieved its highest ever annual income (2019: £1,688,710). In 2020, the pandemic meant that income fell by 27% to £1,228,686. The savings introduced by the trustees ensured that there was also a drop in expenditure – by 20% to £1,286,998 (2019: £1,596,693). The result was a relatively modest deficit over the year of £58,312 (2019: £92,017 surplus), whose impact was offset by careful maintenance of unrestricted reserves (see Reserves Policy below).

The Trust's two largest sources of income continue to be public sector grants and an Annual Lunch for donors held every January for Holocaust Memorial Day. With Dame Esther Rantzen as guest speaker, the 2020 Annual Lunch raised £436,059 (2019: £462,419). The Trust was fortunate to have this unrestricted income before lockdown (and in January 2021 has transferred the Lunch successfully to an online format).

ANNE FRANK TRUST UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trust's public sector funding in 2020 totalled £456,830 (2019: £646,011). This included grants from the Department of Education, the Home Office, the Ministry for Housing, Communities and Local Government, local authorities and Police and Crime Commissioners.

The pandemic created two major barriers to the Trust's grants income – from trusts and foundations, as well as from the public sector. Firstly, many grant-makers closed to applications or postponed their plans for new funding streams while they focused on the health emergency. Secondly, when schools closed in March 2020, the Anne Frank Trust became unable to deliver the bulk of its programmes, and so could not draw down its funds restricted to those programmes, nor apply for new grants as long as the current ones remained unspent.

The Trust's fundraising team, led by Development Director Lara Wilks Sloan, responded to these challenges with a range of fundraising initiatives:

- Re-negotiating with existing funders for projects to be redesigned and delivered online.
- Creating a major new programme of online fundraising events, including quizzes and an evening with Holocaust survivor Eva Schloss for existing donors, a sponsored live reading of the Diary of Anne Frank, and public webinars with high profile speakers targeted especially at the financial investment sector.
- Introducing a systematic donor contact and care programme for major donors at £5,000 a year or above.
- Pitching for urgently needed new projects – notably the *Together Again* workshops, which were packaged for individual donors, and the Creative Writing Awards, which attracted sponsorship from the Old Possum's Practical Trust and the Sandhu Foundation.
- Developing the strategic plan for the Youth Empowerment Programme which, by taking the existing ambassadors programme beyond schools, opens up access to a range of potential new funders.

Throughout the uncertainties of the pandemic, the Trust continues to enjoy the loyal and generous support of many individual donors, including those who give regularly as Friends of Anne Frank.

Several businesses provide the charity with financial and in-kind support – notably Penguin Random House, the UK publisher of the Diary, and a special corporate partnership with Quastels LLP.

The Trust continues to be successful in securing income from charitable trusts and foundations. The trustees are grateful to all these funders, who in 2020 included:

Alma & Leslie Wolfson Charitable Trust
Anne Frank Fonds
The Bloom Foundation
Brown Rudnick Charitable Foundation
The Charles Green Foundation
The Cheruby Trust
Chesterhill Charitable Trust Ltd
The Dulverton Trust
Edward Cadbury Charitable Trust
The Flow Foundation
The Gannochy Trust
Garfield Weston Foundation
The Harold Hyam Wingate Foundation
The Hirschel Foundation
Hugh Fraser Foundation

The Humanitarian Trust
Ian Karten Charitable Trust
JE Posnansky Charitable Trust
John Thaw Foundation
Michael & Anna Wix Charitable Trust
Milton Damerel Trust
Nancie Massey Charitable Trust
The National Lottery Community Fund Old
Possum's Practical Trust
Ponton Trust House
The Portal Trust
The Robertson Trust
Shoresh Charitable Trust
The Wixamtree Trust
W A Cargill Fund

ANNE FRANK TRUST UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The bulk of the Trust's charitable expenditure is on staffing. To meet the unprecedented challenge of school closures in spring 2020, the trustees acted rapidly to achieve essential savings. Front-line education staff were furloughed; the hours of other staff were temporarily reduced; four recently recruited staff were made redundant; and recruitment to vacancies was frozen. Once schools reopened in September 2020 and the Trust was able to resume some delivery, some education staff were brought back from furlough, initially part time. But online delivery requires fewer staff, and it became clear that face-to-face delivery would not return to pre-Covid levels for the foreseeable future. The trustees therefore agreed to a full restructuring of the education team to achieve long term efficiencies – not only reducing expenditure, but also creating roles that could meet changing strategic needs and attract new sources of funding.

During this restructure, the board considered the option of reducing the management or fundraising teams, but decided that these teams should be maintained at current levels to enable the charity to reshape and re-grow after the pandemic. The trustees are aware this leaves the £308,039 cost of raising funds in 2020 relatively high at 25% of turnover (2019: £390,041 fundraising costs = 23% of turnover). The trustees are confident that this is a temporary situation because of the pandemic, and that fundraising costs will become more proportionate as the charity resumes its full operations and strategic trajectory in the next one to two years.

In the meanwhile, the Trust continues to provide good value for money at a unit cost of £33.92 per beneficiary in 2020 (total income £1,228,686 divided by 36,224 beneficiaries).

Reserves policy

The trustees' policy is that the charity maintains unrestricted reserves of at least 3 months of core charitable expenditure, which in 2020 equated to £222,753. The Trust met this target at the year-end with unrestricted reserves of £278,819 (2019: £293,581).

The level of reserves is usually monitored quarterly by trustees at the Resources Committee. During the uncertainties of the pandemic in 2020, the committee held two additional meetings, and gave the highest priority to maintaining the reserves target, so as to safeguard the long-term viability of the charity.

In future, the Trust aims to resume its pre-Covid trajectory of growth in reserves. However, the trustees' policy is also for unrestricted reserves not to exceed 6 months' core charitable expenditure, so that the majority of the charity's resources will be expended on service delivery.

Fundraising practice

The Trust is committed to best practice in fundraising, is registered with the Fundraising Regulator, and works to the Regulator's Code of Fundraising Practice. Particular care is taken to ensure that fundraising material is not intrusive and has clear instructions for how recipients can remove themselves from a mailing list. One new initiative in 2020 was to include wellbeing support at the Trust's Annual Lunch, with information cards about expected behaviour and an allocated member of staff for any guest in need of support.

The Trust received no complaints about fundraising during 2020.

Investment policy

The trustees have a general power of investment. The Reserves Policy means that few funds are available for long term investment. Having considered the options available, the Trust holds its the bulk of its assets in the form of cash. Other than short-term working capital, this cash is held on deposit, in accounts paying the highest available rates of interest with the least risk, while affording instant access to the funds.

Risk management

The Trust's Director of Resources Jonathan Bruck maintains an ongoing Risk Register. This is monitored by the Senior Management Team, scrutinised quarterly by the Resources Committee, and approved quarterly by the Board. Areas covered in the register include: finance, fundraising, education delivery and development, safeguarding, communications (including reputational risk), strategy, staffing, building, health and safety, IT, and governance. Risks are assessed by likelihood and potential impact, and the register sets out mitigations and an action plan. It brings together the well-established range of systems through which the trustees manage risk across the charity, including:

- an annual budget approved by the board, against which actual performance is monitored through detailed monthly management accounts;
- formal review of the quarterly management accounts at each Board meeting, paying particular attention to sustainability and level of unrestricted reserves;
- a three year Strategic Plan of overall aspirations and objectives;
- an annual Operational Plan with detailed Key Performance Indicators;
- a clear structure of delegated authority and control for all financial transactions;
- policies and procedures reviewed on a regular schedule, to manage all operational risks including safeguarding, data protection, health & safety, and staffing.

During 2020, much of the risk register was overhauled in the light of the pandemic. The trustees' responded to the unprecedented risks with a range of actions, including:

- A revised operational plan for the year, ensuring that educational impact was sustained during and after school closures (see Achievements and Performance).
- A revised budget for the year, to achieve essential savings (see Financial Review).
- Infection control measures, including closure of the office for most of the year, and risk procedures for staff when working in schools.
- Additional governance scrutiny of cashflow, risks and financial scenarios.
- A new education strategy, so as to meet changing needs and to make the charity's education delivery less reliant solely on working in schools (see Future Plans).
- A staff restructuring to implement the new strategy.

In October 2020 the charity was subjected to an online financial fraud by an unknown outsider. The crime was reported to the police, as well as the Trust's insurer, bank and auditor. Some of the money has been recovered. A panel of trustees oversaw a full investigation, which resulted in recommendations for new staff training, refreshed anti-fraud procedures, and increased online protection. All recommendations have been implemented.

Structure, governance and management

The Anne Frank Trust UK is incorporated as a company limited by guarantee (Company No 2612141) and registered as a charity in England & Wales (Charity No 1003279) and in Scotland (Scottish Charity Number SCO40488). The Trust's governing document consists of the Memorandum and Articles of Association adopted on 30 April 1991 and last amended on 16 September 2016.

The Trust is the official UK education partner of the Anne Frank House in Amsterdam and is endorsed by the Anne Frank Fonds in Basel, Switzerland. The Fonds is the foundation which owns the copyrights for the Diary of Anne Frank and for many of the Frank family photographs. These connections give the Trust unique permission to use Anne Frank's name, image and works for educational purposes in the UK. The Trust remains legally and financially independent of both the House and the Fonds.

Trustees are appointed by the board to meet any gaps identified through a regular skills audit. Appointments are made either through an open recruitment round or by approach to individuals with particular expertise. There was one new trustee appointment in 2020: Jeffrey Kriek as Treasurer. Whatever their specialism, all

ANNE FRANK TRUST UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

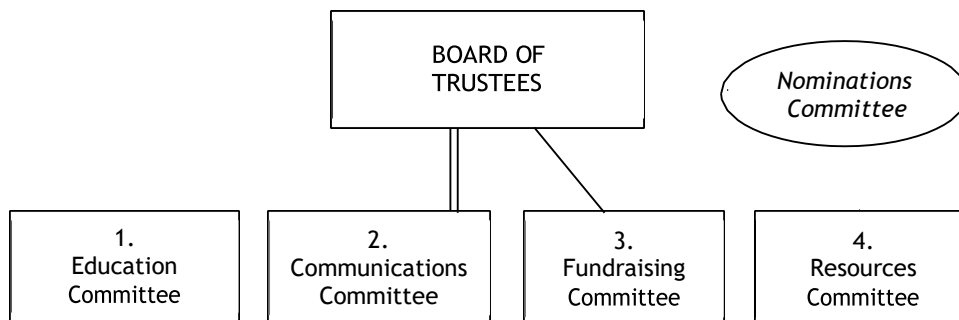
trustees carry the same legal and strategic responsibility for the charity overall. Trustees usually serve up to two terms of 3 years, but the board may extend by up to two further terms of 3 years if this is in the best interests of the charity.

All Trustees give their time freely and are reimbursed for expenses only.

As members of the Limited Company, trustees agree to pay an amount not exceeding £1 in the event of the company being wound up.

In addition to attending quarterly Board Meetings, trustees may take specific roles, including Treasurer and Designated Safeguarding Trustee.

During 2020 the Board undertook a review of the charity's governance, and established a new structure of committees to provide more effective oversight for each of the 4 strategic objectives:



Each committee is chaired by the trustee with relevant expertise, is attended by or more other trustees, is supported by the relevant member of the Senior Management Team, and may co-opt external advisory members. The Resources Committee is chaired by the treasurer and meets at least once a quarter to scrutinize finance, fundraising, legal matters, risk, remuneration and human resources. The other committees meet 2 or 3 times a year. A nominations committee is created when needed to recruit new trustees.

The Trust's executive is led by the Senior Management Team, providing the main operational co-ordination and strategic momentum for the charity. The team's four members are:

- Chief Executive, Tim Robertson (appointed June 2018) – to whom the trustees delegate overall authority for all operational matters
- Director of Education, Sarah Nuzum (appointed April 2019) – responsible for all the Trust's charitable activities in schools and communities, as well as the new youth empowerment programme
- Director of Development, Lara Wilks Sloan (appointed August 2018) – responsible for fundraising and external communications
- Director of Resources, Jonathan Bruck (appointed February 2019) – responsible for operational planning, finance, HR, governance, risk, evaluation, IT and all administrative infrastructure

The Senior Management Team co-ordinates, reviews and develops performance through three levels of planning:

- the overall 3-year strategic plan for the charity, as approved by trustees,
- an annual operational plan with quarterly Key Performance Indicators which are reported quarterly to the Board,

ANNE FRANK TRUST UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

- more detailed workplans for teams, projects and individual members of staff.

Staff Management is underpinned by Support and Supervision meetings, where each member of staff meets one-to-one with their line manager every 4-6 weeks. The decisions of these meetings are recorded in writing. The Chief Executive's Support and Supervision is provided by the Chair of Trustees.

Staff communication and effectiveness are supported by a calendar of recurring meetings – Senior Management Team meetings every Monday morning, whole staff team meetings for an hour every Tuesday afternoon, and a termly whole staff day for strategy review or training, plus regular meetings of the education and fundraising teams. Internal co-ordinating panels are held monthly to monitor and plan cross-team working in four key areas: communications, evaluation, finance and grants. During lockdown, all meetings have taken place online.

In autumn 2020, the Trust carried out a full restructuring of its staffing for communications and education. As well as achieving necessary savings, the restructure streamlined and simplified the management support for the Trust's education provision, and introduced "Anne Frank Workers", a more skilled and flexible role for all front-line delivery. The new structure was implemented in January 2021.

Since summer 2020, the Trust has used a staff support contractor to promote staff wellbeing and effectiveness during lockdown, furlough and restructuring. The package included group training on wellbeing through change, individual communication styles and team culture. Every member of staff also received three individual coaching sessions, with an additional post-redundancy session for those affected by the restructuring.

Future plans

In October 2020, the trustees agreed a 3-year education strategy to maintain and continuously improve the Trust's charitable activities during the remainder of the pandemic and its likely aftermath. The strategy consists of two strands:

Education Strategy Strand A:

- *Aim:* To sustain and enhance our programmes in schools.
- *Outcome by the end of 2023:* A flourishing schools programme offering excellent value for money, with structure and practice ready for future growth.
- *Key developments to include:*
 - Maintain reach of at least 200 schools a year across England and Scotland.
 - Target localities with higher levels of need.
 - Ensure a diverse menu of programmes – workshops and peer education, in person or online, during or out of school hours – each with clear learning structure
 - Incorporate digital learning wherever appropriate
 - Confirm overall curriculum and quality standards
 - Improve school engagement, including key link schools

Education Strategy Strand B:

- *Aim:* Invest in a new Youth Empowerment Programme to diversify our income and impact
- *Outcome by the end of 2023:* Youth empowerment embedded across the Trust's work, providing evidence and a powerful cohort of young people to drive future development.
- *Key developments to include:*
 - Overhaul our ambassadors programme by:
 - targeting fewer young people with higher levels of need for transformational impact
 - clear learning journey of induction, activity, ending and alumni contact
 - mentoring for sustained individual support beyond school

ANNE FRANK TRUST UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

- Youth Board and other projects so ambassadors play a leading role in developing and presenting the Trust
- 3-year project plan shaped to attract funding, raise profile and demonstrate outcomes.

The education strategy is supported by developments under the Trust's other 3 strategic objectives:

- Communications. Plans for 2021 include a new website, refreshed branding, and a focus around the charity's 30th anniversary. By 2023, the Trust's external communications will be led by Anne Frank Ambassadors through the youth empowerment programme.
- Fundraising. The youth empowerment programme gives the Trust access for the first time to out-of-school funders, and in early 2021 has already attracted grants from two grant-makers new to the Trust. The online Annual Lunch in January 2021 raised more than double its target, and a 30th anniversary gala dinner is planned for the autumn.
- Resources. As well as continuing improvements to processes for finance and operational planning, major plans for 2021 include a new management process for all staff, commissioning a full audit and strategy for equalities, and overhauling data management by commissioning significant developments to the Salesforce database and recruiting a new post of Data and Salesforce Manager.

The overall strategic framework and many of these specific proposals had been developed for a previous strategic plan, which the trustees had agreed in February 2020, just before the first lockdown. The still-relevant parts of this plan are now being combined with the new education strategy and other post-lockdown thinking to form a fresh strategic plan from the spring of 2021.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK 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;
- ensure the maintenance and integrity of the corporate and financial information included on the charity's website;

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006 and Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ANNE FRANK TRUST UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Provision of information to the auditors

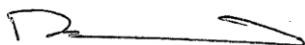
The Trustees at the time when this Trustees' report is approved have confirmed that:

- So far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and;
- The Trustees have taken all the steps that ought to have been taken, as a Trustee, in order to be aware of any information needed by the charitable company's auditors in connection with preparing its report, and to establish that the charitable company's auditors are aware of that information.

Auditors

Following good practice in procurement, the trustees will be inviting tenders for appointment of auditors for 2021 and the next 3 years. The current auditors, Gerald Edelman, who have been the Trust's auditors for the last 7 years, will be invited to apply.

Approved by the Trustees on 27 April 2021 and signed on their behalf by:



Daniel Mendoza (Chair)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK

Opinion

We have audited the financial statements Anne Frank Trust UK (the 'Trust') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resource, including its income and expenditure for the year the ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' and trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors and trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the strategic report and the directors' report for the financial Period for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

THE MEMBERS OF ANNE FRANK TRUST UK

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our audit procedures were primarily directed towards testing the accounting systems in operation upon which we have based our assessment of the financial statements for the period ended 31 December 2020.

We planned our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements resulting from irregularities, fraud or non-compliance with law or regulations.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ANNE FRANK TRUST UK

The extent to which the audit was considered capable of detecting irregularities including fraud

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- Enquiring of management of whether they are aware of any non-compliance with laws and regulations.
- Enquiring of management whether they have knowledge of any actual, suspected or alleged fraud.
- Enquiring of management their internal controls established to mitigate risk related to fraud or non-compliance with laws and regulations.
- Discussions amongst the engagement team on how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas; posting of unusual journals; misappropriation of assets;
- Obtaining understanding of the legal and regulatory framework the company operates in focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations. The key laws and regulations we considered in this context included UK Companies Act 2006, tax legislation, data protection, anti-bribery, employment, health and safety.

Audit response to risks identified

Fraud due to management override

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships.
- Auditing the risk of management override of controls, including through testing journal entries for appropriateness.
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias.
- Investigated the rationale behind significant or unusual transactions.

Irregularities and non-compliance with laws and regulations

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but are not limited to:

- Agreeing financial statements disclosures to underlying supporting documentation.
- Reviewing minutes of meetings of those charged with governance.
- Enquiring of management as to actual and potential litigation claims.
- Reviewing correspondence with HMRC.

The test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, mean that there is an unavoidable risk that even some material misstatements in respect of irregularities may remain undiscovered even though the audit is properly planned and performed in accordance with ISAs (UK). Furthermore, the more removed that laws and regulations are from financial transactions, the less likely that we would become aware of non-compliance.

Our examination should therefore not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance that might exist. The responsibility for safeguarding the assets of the company and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with the directors and trustees.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

ANNE FRANK TRUST UK

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2020

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Coleman ACA (Senior Statutory Auditor)
For and on behalf of Gerald Edelman

25 June 2021

Chartered Accountants
Statutory Auditor

73 Cornhill
London
EC3V 3QQ

ANNE FRANK TRUST UK

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Income					
Donations & Legacies	2	500,440	-	500,440	707,434
Income Charitable activities	3	119,402	413,280	532,682	839,054
Other Trading Income	4	75,929	-	75,929	141,131
Investments	5	119,635	-	119,636	1,091
TOTAL INCOMING RESOURCES		<u>815,406</u>	<u>413,280</u>	<u>1,228,686</u>	<u>1,688,710</u>
Expenditure:					
Cost of raising funds	6	337,908	-	337,908	390,041
Charitable activities	7	492,260	456,830	949,090	1,206,652
TOTAL RESOURCES EXPENDED		<u>830,168</u>	<u>456,830</u>	<u>1,286,998</u>	<u>1,596,693</u>
Net movement in funds		(14,762)	(43,550)	(58,312)	92,018
Fund balance 1 January 2020		<u>293,581</u>	<u>47,550</u>	<u>341,131</u>	<u>249,113</u>
Fund balances at 31 December 2020		<u>278,819</u>	<u>4,000</u>	<u>282,819</u>	<u>341,131</u>

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

All income and expenditure derive from continuing activities.

ANNE FRANK TRUST UK

BALANCE SHEET

AS AT 31 DECEMBER 2020

			2020		2019
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	12		11,006		19,884
CURRENT ASSETS					
Stock		-		-	
Debtors	14	118,661		174,496	
Cash in bank and in hand		<u>326,244</u>		<u>316,678</u>	
		<u>444,905</u>		<u>491,175</u>	
CREDITORS:					
Amount falling due within one year	15	<u>(173,091)</u>		<u>(169,928)</u>	
NET CURRENT ASSETS			<u>271,813</u>		<u>321,247</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>282,819</u>		<u>341,131</u>
CAPITAL FUNDS					
Income funds					
Restricted funds	18		4,000		47,550
Unrestricted funds			<u>278,819</u>		<u>293,581</u>
TOTAL FUNDS			<u>282,819</u>		<u>341,131</u>

These accounts have been prepared in accordance with the special provisions applicable to companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These accounts were approved by the Trustees on 27 April 2021



Daniel Mendoza (Chair)

ANNE FRANK TRUST UK

STATEMENT OF CASH FLOW

AS AT 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		(110,069)		22,006
Investing activities					
Purchase of tangible fixed assets		-		(10,230)	
Interest received		<u>119,635</u>		<u>1,091</u>	
Net cash generated from/(used in)					
investing activities			<u>119,635</u>		<u>(9,139)</u>
Net increase/(decrease) in cash and cash equivalents			9,565		12,867
Cash and cash equivalents at beginning of year			<u>316,679</u>		<u>303,812</u>
Cash and cash equivalents at end of year			<u><u>326,244</u></u>		<u><u>316,679</u></u>

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Anne Frank Trust UK is a private company limited by guarantee incorporated in England and Wales. The registered office is Star House, 104-108 Grafton Road, London, NW5 4BA. The charitable company is a Public Benefit Entity as defined by FRS102.

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and the Companies Act 2006. The principal accounting policies adopted are set out below.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

These financial statements for the year ended 31 December 2020 are prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015.

The financial statements have departed from the Charities (Financial statements and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version referred to in the Regulations which has since been withdrawn.

1.2 Going concern

During 2019 the Anne Frank Trust grew significantly both in financial resources and in the number of beneficiaries it reaches, and it has strong evidence of impact. During the coronavirus crisis of 2020, the Trust has implemented savings to ensure future financial viability, maintained some educational activity online, and generated plans and income for when schools reopen. With increasing evidence of the need for social cohesion after lockdown ends, and with new funding opportunities being opened up by Government and others, the trustees judge the charity to be in a strong position to resume its full operations and strategic trajectory during 2021. For these reasons the Board considers it appropriate to prepare these financial statements on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor, trust deed and grant giving body.

1.4 Income recognition

Donations and gifts are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Grants receivable are accounted for on an accrual basis to the extent that the notification of entitlement has been received and the amount agreed by the grant provider.

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

FOR THE YEAR ENDED 31 DECEMBER 2020

Income that must be expended in accordance with the requirements of the donor is included as restricted income. Relevant expenditure is charged against the resultant restricted fund.

Intangible income and gifts in kind are recognised to the extent that another party has borne the cost and the benefit is quantifiable on a normal commercial basis. The value of services provided by volunteers is not incorporated into these financial statements, details of the contribution made by volunteers can be found in the Trustees' report.

Income from charitable trading activities represents invoiced amounts excluding VAT.

1.5 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are those costs incurred in attracting voluntary income, or incurred in attracting activities undertaken to raise funds.

Charitable expenditure comprises those costs incurred in the delivery of the Trust's activities and services. It includes both the direct and non-direct costs and support costs relating to those activities.

Support costs include administrative office functions, and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating staff costs by the time spent and the other costs on a measure of usage.

Governance costs, included in support costs, comprise all costs involving the public accountability of the charitable company and its compliance with regulation and good practice. These costs include costs related to the statutory audit and legal fees together with an apportionment of overhead and support costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All assets are capitalised and valued at historic cost. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Exhibition equipment	between 25% and 50% straight line
Office equipment & fixtures	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

FOR THE YEAR ENDED 31 DECEMBER 2020

1.8 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services have been received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight-line basis over the term of the relevant lease.

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

FOR THE YEAR ENDED 31 DECEMBER 2020

2 Donations & Legacies

	Unrestricted funds £	Restricted funds £	2020 £	2019 £
Donations & gifts	145,622	-	145,622	204,623
Fundraising events	304,985	-	304,985	448,468
Legacies	-	-	-	6,500
Gift Aid	<u>49,833</u>	<u>-</u>	<u>49,833</u>	<u>47,843</u>
	<u>500,440</u>	<u>-</u>	<u>500,440</u>	<u>707,434</u>

Donations and legacies received in the current and prior year were all unrestricted.

3 Income from charitable activities

	Grants £	Trading Income £	2020 £	2019 £
Grant Receivable	510,468	-	510,468	774,006
Trading Income	<u>-</u>	<u>22,214</u>	<u>22,214</u>	<u>65,049</u>
	<u>510,468</u>	<u>22,214</u>	<u>532,682</u>	<u>839,055</u>
Analysis by fund				
Unrestricted funds	97,188	22,214	119,402	125,899
Restricted funds	<u>413,280</u>	<u>-</u>	<u>413,280</u>	<u>713,156</u>
	<u>510,468</u>	<u>22,214</u>	<u>532,682</u>	<u>839,055</u>

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

FOR THE YEAR ENDED 31 DECEMBER 2020

Restricted	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Ministry of Housing, Communities and Local Government	-	73,665.25	73,665.25	136,024.00
Department for Education Anti-Bullying Grant Programme	11,461	195,061.00	206,522.00	107,034.00
Big Lottery Reaching Communities	-	-	-	131,347.00
Bedfordshire Police & Crime Commissioner	-	23,328.25	23,328.25	51,796.00
Home Office "Building A Stronger Britain Together" BSBT - Programme	-	47,790.72	47,790.72	99,332.00
County Durham Community Fund - BSBT Programme	-	-	-	29,807.00
The Dulverton Trust	-	5,000.00	5,000.00	30,000.00
People's Postcode Trust	4,977	-	4,977.00	-
The Gannochy Trust	-	-	-	8,545.00
The Robertson Trust	-	-	-	7,500.00
Cheshire West & Chester Council	-	3,750.00	3,750.00	14,500.00
Community Foundation for Lancaster and Merseyside - BSBT Programme	-	-	-	47,791.00
Charles French Trust	-	-	-	2,000.00
Bloom Foundation	30,000	-	30,000.00	-
London Community Foundation - BSBT Programme	-	-	-	25,688.00
Souter Charitable Trust	-	-	-	3,000.00
Aimwell Charitable Trust	-	-	-	1,500.00
Cambridge Community Foundation	-	3,000.00	3,000.00	-
Community Voluntary Service (Bolton and North West)	-	3,378.00	3,378.00	-
Sir John Cass's Foundation	-	17,750.00	17,750.00	17,750.00
Hall and East Riding Charitable Trust	-	2,000.00	2,000.00	-
Old Possum's Practical Trust	-	6,000.00	6,000.00	-
North East Region: Purchase of Anne Frank Diaries	-	750.00	750.00	-
Garfield Weston	50,000	-	50,000.00	-
Telford Grant	-	3,944.00	3,944.00	-
The Rothley Trust	-	-	-	1,100.00
Other Grantors	-	-	-	51,600.00
Beds & Luton Community Foundation - BSBT Programme	-	-	-	2,692.00
Thomas SiveWright	750	-	750.00	-
Esme Fairbairn	-	-	-	5,000.00
Groundworks (Mayor of London)	-	17,263.00	17,263.00	-
Glasgow City Council	-	600.00	600.00	-
Hertfordshire Community Foundation	-	10,000.00	10,000.00	-
	97,188	413,280	510,468	774,006

4 Other trading activities

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Trading Income: Ticket & Advertising	75,929	-	75,929	141,131
	<u>75,929</u>	<u>-</u>	<u>75,929</u>	<u>141,131</u>

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

FOR THE YEAR ENDED 31 DECEMBER 2020

5 Investment Income

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Interest receivable & Other Income	119,635	-	119,635	1,091
	<u>119,635</u>	<u>-</u>	<u>119,635</u>	<u>1,091</u>

6 Cost of raising funds

	Total 2020 £	Total 2019 £
Staff Cost	205,344	195,873
Fundraising events - direct	88,636	140,171
Other fundraising costs	11,777	20,456
Support costs	<u>32,151</u>	<u>33,541</u>
	<u>337,908</u>	<u>390,041</u>

7 Charitable activities

	School education programmes £	Community education programme £	Prison education programmes £	Public Awareness £	Total 2020 £	Total 2019 £
Staff	315,173	135,074	11,846	30,361	492,455	508,154
Other costs	68,567	37,957	2,438	20,000	128,962	358,376
Depreciation	4,425	1,897	191	-	6,512	5,083
	<u>388,165</u>	<u>174,928</u>	<u>14,475</u>	<u>50,361</u>	<u>627,930</u>	<u>871,612</u>
Share of support cost (See note 8)	256,928	16,058	32,116	16,058	321,160	335,040
	<u>645,093</u>	<u>190,986</u>	<u>46,591</u>	<u>66,419</u>	<u>949,090</u>	<u>1,206,652</u>

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

FOR THE YEAR ENDED 31 DECEMBER 2020

8 Support costs

	Total 2020 £	Total 2019 £
Staff costs	140,477	234,091
Other costs	160,935	67,403
Governance cost	17,722	24,357
Depreciation	2,026	9,189
	<u>321,160</u>	<u>335,040</u>

	School education programmes £	Community education programme	Prison education programmes £	Public Awareness	Total 2020 £	Total 2019 £
Staff costs	112,382	7,023.87	14,047.74	7,023.87	140,477	234,091
Other costs	128,748.18	8,046.76	16,093.52	8,046.76	160,935	67,403
Governance cost	14,177	886	1,772	886	17,722	24,357
Depreciation	1,621	101.28	202.57	101.28	2,026	9,189
	<u>256,928</u>	<u>16,058</u>	<u>32,116.01</u>	<u>16,058</u>	<u>321,160</u>	<u>335,040</u>

9 Trustees

None of the Trustees (or any person connected with them) received nor waived any remuneration during the current year.

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Employees

Number of employees

The average number of employees during the year was:

	2020 Number	2019 Number
Administrative and Core Staff	<u>27</u>	<u>27</u>

Employment costs

	2020 £	2019 £
Wages and salaries	723,191	783,222
Social security costs	67,733	76,922
Pension cost	<u>16,388</u>	<u>15,248</u>
	<u>807,313</u>	<u>875,393</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2020 Number	2019 Number
£70,000 - £80,000	<u>1</u>	<u>1</u>

The Trust paid £24,000 in connection with terminations of employment.

Remuneration of key management personnel

The remuneration of Key management personnel is as follows:

	2020 £	2019 £
Aggregate compensation	<u>248,740</u>	<u>266,604</u>

No contributions were made to defined contribution pension scheme on behalf of employee whose emoluments exceed £60,000.

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

FOR THE YEAR ENDED 31 DECEMBER 2020

11 Taxation

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

No tax charge arose in the period.

12 Tangible Fixed Assets

	Exhibition equipment	Office equipment & fixtures	Total
Tangible Fixed Assets 2020			
Cost	£	£	£
At 1 January 2020	397,419	69,212	466,631
Additions	-	-	-
At 31 December 2020	<u>397,419</u>	<u>69,212</u>	<u>466,631</u>
Depreciation and Impairment			
At 1 January 2019	391,253	55,493	446,746
Depreciation charged in the year	<u>2,437</u>	<u>6,442</u>	<u>8,879</u>
At 31 December 2019	<u>393,690</u>	<u>61,935</u>	<u>455,625</u>
At 31 December 2020	<u>3,729</u>	<u>7,276</u>	<u>11,006</u>
At 31 December 2019	<u>6,166</u>	<u>13,719</u>	<u>19,885</u>

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

FOR THE YEAR ENDED 31 DECEMBER 2020

13 Financial Instruments

	2020 £	2019 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>43,736</u>	<u>108,795</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>(44,356)</u>	<u>(13,049)</u>
Financial Assets		
Trade Debtors	26,404	64,541
Other (Gift Aid)	<u>17,332</u>	<u>44,254</u>
	<u>43,736</u>	<u>108,795</u>
Financial Liabilities		
Trade Creditors	-	(1,930)
Other creditors - Credit Cards	-	(1,548)
Accruals	<u>(44,356)</u>	<u>(9,571)</u>
	<u>(44,356)</u>	<u>(13,049)</u>

14 Debtors

	2020 £	2019 £
Trade Debtors	26,404	64,541
Other Debtors	16,892	63,102
Prepayments & accrued income	<u>75,365</u>	<u>46,853</u>
	<u>118,661</u>	<u>174,496</u>

All accounts shown under debtors are due within one year.

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

FOR THE YEAR ENDED 31 DECEMBER 2020

15 Creditors amount due falling within one year

	2020	2019
	£	£
Other taxation and social security	(15,465)	21,433
Deferred income	16 133,419	125,079
Trade creditors	10,780	7,620
Accruals	44,356	15,796
Other Creditors	-	-
	<u>173,091</u>	<u>169,928</u>

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

FOR THE YEAR ENDED 31 DECEMBER 2020

16 Deferred Income

	2020	2019
	£	£
Arising government grants	109,421	71,994
Other deferred income	23,998	53,085
	<u>133,419</u>	<u>125,078</u>

Deferred income is included in current liabilities

Included in the total deferred income are the following grants:

	2020	2019
	£	£
Ministry of Housing, Communities and Local Government	62,416	-
Edward Cadbury Trust	2,000	5,000
London Community	6,656	-
South Yorkshire - PCC Police Commissioner	1,320	-
Awards For All - Covid-19 Response	9,589	-
Ian Maddison Philip King Trust	20,000	-
Clara Eden The John Thaw Foundation	1,000	-
Groundworks (Mayor of London)	1,441	-
Nancie Massey Trust	-	3,500
The Wixmatree Trust	5,000	5,000
Hertfordshire Community Foundation (PCC Action Fund)	-	5,000
Barbour Foundation	-	3,000
Sir John Cass's Foundation	-	17,750
Hull & East Riding Charitable Trust	-	2,000
Hertfordshire Community Foundation	-	5,000
Ministry of Housing, Communities and Local Government SoP Extension	-	13,665
Cheshire West and Chester Council (CWCC)	-	3,750
Bedfordshire Police & Crime Commissioner - New	-	8,328
	<u>109,421</u>	<u>71,994</u>

	2020	2019
	£	£
Total deferred income at 1 January 2020	125,078	168,514
Amount received in the year	133,419	125,078
Amount credited to statement of financial activities	(125,078)	(168,514)
	<u>133,419</u>	<u>125,078</u>

17 Retirement Benefit schemes

Defined contribution schemes

The Trust operates a defined contribution schemes for all qualifying employees. The assets of the scheme Are held separately from those of the Trust in an independently administered fund.

The charge to profit and loss in respect of defined contribution schemes was £16.k (2019-£15.2k).

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

FOR THE YEAR ENDED 31 DECEMBER 2020

18 Restricted Funds

The income funds of the charity includes restricted funds comprising the following unexpended balances of donors and grants held on trust for specific purposes:

Restricted	Balance 31 Dec 2019	Income Receive 2020	Outgoing or Released 2020	Balance 31 Dec 2020
	£	£	£	£
Ministry of Housing, Communities and Local Government	28,602	73,665.25	(102,267)	-
Department for Education Anti-Bullying Grant Programme	-	195,061.00	(195,061)	-
Bedfordshire Police & Crime Commissioner	-	23,328.25	(19,578)	3,750
Home Office "Building A Stronger Britain Together" BSBT - Programme	11,948	47,790.72	(59,739)	-
County Durham Community Fund - BSBT Programme	7,000	-	(7,000)	-
The Dulverton Trust	-	5,000.00	(5,000)	-
Cheshire West & Chester Council	-	3,750.00	(3,750)	-
Cambridge Community Foundation	-	3,000.00	(3,000)	-
Community Voluntary Service (Bolton and North West)	-	3,378.00	(3,378)	-
Sir John Cass's Foundation	-	17,750.00	(17,500)	250
Hall and East Riding Charitable Trust	-	2,000.00	(2,000)	-
Old Possum's Practical Trust	-	6,000.00	(6,000)	-
North East Region: Purchase of Anne Frank Diaries	-	750.00	(750)	-
Telford Grant	-	3,944.00	(3,944)	-
Groundworks (Mayor of London)	-	17,263.00	(17,263)	-
Glasgow City Council	-	600.00	(600)	-
Hertfordshire Community Foundation	-	10,000.00	(10,000)	-
	47,550	413,280	(456,830)	4,000

Notes:

- The Ministry of Housing communities & Local Government contributed to the Trust's work in London and the West Midlands
- The Department for Education contributed to the Trust's work to tackle prejudice-based bullying in the East, the North West, North East and Yorkshire and Humberside
- Bedfordshire Police and Crime Commissioner contributed to the Trust's work in schools in Bedfordshire
- Home Office "Building a Stronger Britain Together" contributed to the Trust's work in the North West, Yorkshire, Sunderland, Luton and Redbridge
- The Dulverton Trust contributed to the Trust's work in schools in the East and North West
- County Durham Community Fund contributed to the Trust's work in County Durham
- Cambridge Community Foundation contributed to the Trust's work in Cambridgeshire
- Community Voluntary Service contributed to the Trust's work in Bolton (This should be Bolton CVS)
- The Sir John Cass's Foundation contributed to the Trust's work in London
- Cheshire West and Chester Council contributed to the Trust's work in Cheshire and Chester
- Hall and East Riding Charitable Trust contributed to the Trust's work in Hull and East Riding
- Old Possum's Practical Trust contributed to the Trust's Creative Writing Awards
- North East Region: Purchase of Anne Frank Diaries contributed to the Trust's work in the North East
- Telford Grant contributed to the Trust's work in Trafford (This should be Trafford Council)
- Groundworks (Mayor of London) contributed to the Trust's work in London (This should be Mayor of London's Shared Endeavour Fund)
- Glasgow City Council contributed to the Trust's work in Glasgow
- Hertfordshire Community Foundation contributed to the Trust's work in Hertfordshire

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

FOR THE YEAR ENDED 31 DECEMBER 2020

19 Analysis of net assets by funds

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Fund balances at 31 December 2020 are represented by:				
Tangible assets	7,006	4,000	11,006	19,884
Current assets/(liabilities)	<u>271,813</u>	<u>-</u>	<u>271,813</u>	<u>321,247</u>
TOTAL	<u>278,819</u>	<u>4,000</u>	<u>282,819</u>	<u>341,247</u>

20 Operating lease commitments

At 31 December 2020 the company had annual commitments under non-cancellable operating leases as follows:

	2020 £	2019 £
Within one year	28,699	28,458
Between two and five years	<u>99,470</u>	<u>123,623</u>
	<u>128,169</u>	<u>152,081</u>

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

FOR THE YEAR ENDED 31 DECEMBER 2020

21 Related party transactions

The Trust had the following related party activities in the year.

Name	Relationship	Nature of transaction
Caroline Greenberg	Sister of Joanna Merson - Trustee	HR support
University of Kent	Employer of Dominic Abrams - Trustees	Evidence and insight support

All of the above are permitted under the memorandum and Articles of Association of the Trust

Below are the related party transactions that occurred in the year:

	2020 £	2019 £
University of Kent	2,000	2,000
Caroline Greenberg	<u>400</u>	<u>3,500</u>
	<u>2,400</u>	<u>5,500</u>

ANNE FRANK TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

FOR THE YEAR ENDED 31 DECEMBER 2020

22 Cash generated from operations

	Total 2020 £	Total 2019 £
Surplus/(deficit)	(58,312)	92,018
Adjustment for:		
Investment Income recognised in profit or loss	(119,636)	(1,091)
Depreciation of tangible assets	8,879	11,920
Movements in working capital:		
Increase/(Decrease) in debtors	55,835	(28,056)
(Decrease)/Increase in creditors	(5,177)	(9,349)
(Decrease)/Increase in deferred income	8,341	(43,435)
	<u>(110,069)</u>	<u>22,006</u>