

Charity Registration No. 1092892

Charity Registration No. SC042996 (Scotland)

Company Registration No. 04207020 (England and Wales)

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

---

<b>Trustees</b>	Paul Phillips OBE Craig Leviton Paul Berlyn Martin Paisner CBE Dame Helen Hyde DBE Michael Karp OBE Edward Lewin Marilyn Ofer Hannah Lewis MBE Lord Browne of Madingley Samuel Freedman Amelia Ireland	(Appointed 21 December 2021)
<b>Chief Executive</b>	Karen Pollock CBE	
<b>Charity number (England &amp; Wales)</b>	1092892	
<b>Charity number (Scotland)</b>	SC042996	
<b>Company number</b>	04207020	
<b>Principal address</b>	BCM Box 7892 London WC1N 3XX	
<b>Registered office</b>	Gravita ABG LLP 30 City Road London EC1Y 2AB	
<b>Auditors</b>	HW Fisher LLP Acre House 11-15 William Road London United Kingdom NW1 3ER	
<b>Bankers</b>	Barclays Bank Plc 50 Pall Mall London SW1Y 5AX	
<b>Solicitors</b>	Payne Hicks Beach 10 New Square Lincolns Inn London WC2A 3QG  BDB Pitmans LLP One Bartholomew Close London EC1A 7BL	

---

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CONTENTS**

---

	<b>Page</b>
Trustees' report	1 - 19
Statement of Trustees' responsibilities	20
Independent auditor's report	21 - 23
Statement of financial activities	24 - 25
Balance sheet	26
Statement of cash flows	27
Notes to the financial statements	28 - 42

---

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

The Trustees present their report and financial statements for the year ended 31 March 2022.

This year has been an opportunity for the Holocaust Educational Trust to continue to deliver high-quality, high-impact Holocaust education to teachers and students in schools and colleges across the country. We have continued to grow our programmes through digital delivery, while also working towards a return to in-person events and initiatives.

**WHO WE ARE**

The Holocaust Educational Trust was established in 1988. Our aim is to educate young people from every background about the Holocaust and the important lessons to be learned for today. The Trust works in schools, universities and in the community to raise awareness and understanding of the Holocaust, providing teacher training, an outreach programme for schools, teaching aids and resource material. Through our flagship programme, *The Lessons from Auschwitz* project, tens of thousands of young people have had the opportunity to see for themselves the site of the former Nazi concentration and death camp Auschwitz-Birkenau. They return inspired and passionate about ensuring that the legacy of the Holocaust continues for generations to come, and having seen where antisemitism can lead, they are committed to calling it out wherever it is found.

We believe that the Holocaust must have a permanent place in our nation's collective memory. We do this by:

- Educating students from all backgrounds across the UK, ensuring they know the truth of the past
- Training and supporting teachers nationwide and ensuring they have the resources they need to teach this challenging history
- Telling the stories of the 6 million Jewish men, women and children who were murdered
- Giving a voice to Holocaust survivors, ensuring that their eyewitness accounts are heard
- Inspiring future generations to carry on the legacy of the past; to be advocates for our cause, to stand up against antisemitism and hatred today; and to ensure that the memory of the Holocaust is protected for generations to come
- Working with Parliament, the media, and the public to help increase understanding and awareness of the Holocaust
- Speaking out whenever the past is denigrated or denied

**OBJECTIVES OF THE TRUST**

- a) To advance the education of the public in the history of the Holocaust and in particular European history and the history of European Jewry relevant to the Holocaust; and
- b) The promotion of religious and racial harmony, equality, diversity and citizenship by advancing education about the Holocaust and its contemporary relevance.

**2021-2022 HIGHLIGHTS**

**Over the last year we have continued to deliver our programmes in schools and colleges across the UK. We are proud to have delivered education to a wide range of teachers and students.**

- Almost 2,000 teachers have taken part in our training programmes
- Almost 50,000 people heard the testimony of a Holocaust survivor through our Outreach Programme
- Almost 3,000 students took part in our *Lessons from Auschwitz* Online Project, learning about the Holocaust and virtually 'visiting' its most notorious site, Auschwitz-Birkenau

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

**OUR HISTORY**

1988 - The Holocaust Educational Trust was founded during the passage of the War Crimes Act.

1991- The Trust ensured the Holocaust was included in the National Curriculum for history.

Late 1990s - We successfully campaigned to have the assets of Holocaust victims and survivors released and returned to their rightful owners.

2001 - We campaigned for the creation of a day to remember the Holocaust, with the first national Holocaust Memorial Day taking place on 27 January 2001. This day is now a key date in our national calendar and is delivered by a dedicated charity, the Holocaust Memorial Day Trust.

2005 - Our flagship *Lessons from Auschwitz Project* went nationwide thanks to support from the Government.

2010 - At our initiative, the Government issued a new award, the British Heroes of the Holocaust Award.

2013 - The then Prime Minister David Cameron, announced the establishment of a Holocaust Commission at the Holocaust Educational Trust's Appeal Dinner, to explore what more should be done to ensure that Britain remembers and learns about the Holocaust for generations to come. The recommendations of that Commission, including the creation of a new national memorial and accompanying learning centre, were accepted with cross party support in 2015.

2015 - At our initiative the then Chancellor of the Exchequer, George Osborne, introduced a special commemorative medal to mark seventy years since the end of the Holocaust, the medals were designed and struck by the Royal Mint in consultation with Chief Rabbi Ephraim Mirvis and the Trust.

2015 - To mark the 70th anniversary of the British liberation of Bergen-Belsen, we supported the late Queen Elizabeth II and the late Duke of Edinburgh as they visited the site in Germany.

2017 - We supported their Royal Highnesses, the Duke and Duchess of Cambridge on a visit to the site of former Nazi German concentration camp Stutthof, where over 60,000 victims, including 28,000 Jews perished during the Holocaust.

2018 - Marking thirty years of the Holocaust Educational Trust and the eightieth anniversary of the Kindertransport, we launched *Stories from Willesden Lane*, a unique educational initiative which brought together over 8,500 students from across London.

2018 - Thanks to Government funding, we delivered a pilot Lessons from Auschwitz Universities Project to tackle antisemitism on campus. Through this four-part educational programme, including a one-day visit to Auschwitz-Birkenau, reaching university Senior Leaders and Sabbatical Officers from universities across the country.

2020 - In partnership with UCL Centre for Holocaust Education and with support from the National Holocaust Centre and Museum, we developed the Belsen 75 Project, a commemorative initiative to mark the 75th anniversary of the liberation of Bergen-Belsen that included a programme of visits for students and teachers to the former concentration camp.

2021 - We launched a brand new, interactive, and digital learning experience, Lessons from Auschwitz Online, with support from the Department for Education, the Scottish Government and the Welsh Government.

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

---

**OUR PROGRAMMES**

Teacher Training

In the past financial year, we delivered 95 teacher training sessions, reaching approximately 1,950 teachers from across the UK and at all stages in their careers.

Our digital and in-person programme for teachers has included:

- Teacher training workshops delivered both online and in-person to initial teacher training institutions and in schools and colleges as part of teachers' Continuing Professional Development.
- Online Teacher Study Seminars, offering teachers the opportunity to explore topics including: antisemitism; the Eichmann Trial; the history of Operation Barbarossa in partnership with Yahad-In Unum and Yad Vashem; and Justice after the Holocaust with Maison d'Izieu.
- In-person visits to Nymans and Waddesdon Manor country houses in partnership with the University of Oxford's 'Jewish Country Houses' project and the National Trust.
- Virtual Teacher Study Visits to France and Israel, enabling teachers to experience sites of the Holocaust and Holocaust memory and to consider the pedagogy of including these specific histories in their teaching about the Holocaust.
- Our intensive Exploring the Holocaust: UK Course, a unique 4-day programme, delivered remotely to teachers from across the UK.

Educational Resources

Through our flagship *Exploring the Holocaust* educational resource, teachers from across the UK have continued to have free access to resources to teach this most challenging history in the classroom. Through a cross-curricular scheme of work, students have the opportunity to learn about and understand the complexities of the history of the Holocaust, while also reflecting on its legacy today.

The Trust's Book Club has seen widening engagement and brought in international guests to discuss important historic and contemporary Holocaust literature. Trust staff lead the group in discussing diverse, challenging, and essential Holocaust texts. Thereby continuing to provide a platform for participants across all stakeholder groups to explore ways in which the Holocaust is depicted in popular culture. It remains free of charge and open to teachers, students, Ambassadors, Holocaust survivors, and the public.

Outreach Programme

The Trust's Outreach Programme is the largest programme of its kind in the country, giving people from all backgrounds the unique opportunity to hear the first-hand testimony of a Holocaust survivor, putting a human face to the incomprehensible figures of the Holocaust.

Since April 2021, this programme has continued to thrive online, with adapted educational resources to help teachers prepare their students to hear online live testimony. We also resumed in-person Outreach sessions in May, and many of our speakers have been returning to schools and other institutions to deliver their testimony. Our trained Educators have also been delivering workshops in schools across England.

Over the last financial year, 333 schools and institutions and close to 45,000 people heard the testimony of a Holocaust survivor or from members of the Second Generation – the sons and daughters of Holocaust survivors who share their parents' story.

We have continued to grow our online offer to ensure that large numbers of schools can take part in this unique programme. Through our Multi-School Outreach offer multiple schools across the country came together for a combined online session, with

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

---

88 schools taking part in this new method of delivering testimony. Our Holocaust Memorial Day webcast with Eva Clarke BEM

was broadcast to almost 34,000 people from 290 organisations across England, Scotland and Wales.

***Insight from Eva Clarke BEM, Holocaust survivor***

*My name is Eva Clarke, and I am a Holocaust survivor. My mother was Czech and my father, Bernd Nathan, German. He escaped Germany in 1933 and arrived in Prague, thinking that was far enough to be safe. It wasn't, but if he hadn't, he wouldn't have met my mother and I wouldn't be here today.*

*My parents were deported to Theresienstadt in December 1941 and remained there for 3 years. My brother, Jiri, was born and died there aged 2 months. My parents were deported to Auschwitz separately in September 1944. My mother never saw my father again and was told by an eyewitness he had been shot dead on a death march on 18th January 1945, just a week before Auschwitz was liberated by the Russian Army. My mother was 2 months pregnant when she was sent to a slave labour camp, an armaments factory in Freiberg in Germany where she remained till the beginning of April 1945. She was among 2,000 prisoners sent in open coal wagons to the Mauthausen Concentration Camp in Austria. On 29th April 1945, I was born at the gates to the camp; my mother weighed 5 stone and I weighed 3lbs. If we hadn't been liberated by the US Army on 5th May 1945, my mother says we wouldn't have survived. My birth certificate is now displayed in the new Holocaust Galleries at IWM.*

*My mother married my stepfather, Karel Bergman, in Prague in 1948 and we emigrated to the UK and settled in Cardiff. I grew up there and eventually met my husband, Malcolm, a now retired Law professor. We have been living in Cambridge since 1970 and have two sons and four grandchildren. My mother lived with us for the last three years of her life and died in 2013 aged 96.*

*I began speaking for the Holocaust Educational Trust in 2000 and worked part time in the office from 2003 - 2007. My mother, Anka Bergman, always said that, not only did she give birth to me under the most dire of circumstances, but she also gave me life after retirement! She was very appreciative of the fact that she even got to meet the Queen courtesy of the Trust. I feel very honoured and privileged to be able to tell my mother's story to students and others. The feedback is always very positive, and audiences tend to be stunned and yet full of questions about my mother's story. With the inclusion of online talks, I have also been very interested in, and moved by, the unexpected feedback from several students who feel seeing the speaker close-up on the screen is a more intimate experience than being one of 200 students in a school hall.*

*I am very grateful to Karen Pollock and the Trust for having given me the opportunity to share my mother's testimony all those years ago and for continuing to do so.*

The Outreach Programme has also been supporting Second Generation speakers with sharing their parents' experiences. This network of speakers is active and growing and essential to safeguarding the legacy of Holocaust survivors.

***Insight from Tracy Moses, daughter of Holocaust survivor Harry Spiro BEM***

*My father, Harry Spiro, was born in 1929 in Piotrkow Trybunalski, Poland to a religious Jewish family. When my dad was 10 years old, the Nazis invaded Poland and in October 1939, he was forced to live in a ghetto. Life in the ghetto was terrible and even though my dad was just a child, he got a job and began working in a glass factory. Later in October 1942, the ghetto was liquidated and all 22,000 inhabitants including Harry's family were taken to Treblinka extermination camp and murdered. The factory workers, including my dad, were the only ones to survive.*

*My dad and the other factory workers were sent to a smaller ghetto but soon this was also liquidated, and they were sent to a labour camp in the nearby city of Czeszochowa. Eventually, my dad was deported to Buchenwald concentration camp in Germany and then, after a short time, was sent to the satellite camp, Rehmsdorf. As the end of the war approached, dad was put on a train with other prisoners to be transported to another camp. The trainline was*

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

---

*bombed and they were forced to march the rest of the way to Terezin in Czechoslovakia. My dad was one of only 270 survivors of the 3,000 who began the march. They were later liberated by Soviet soldiers. In 1945, my dad came to the UK as one of the 732 children who travelled to Britain and became known as 'The Boys'.*

*My dad eventually started a successful menswear business which had two factories and several shops and in 1957 he married my mum, Pauline. He worked until he was 80 and then began sharing his testimony with the Trust. I promised my dad that his story would not end with him and that I would continue his legacy. I now share dad's experiences as a Second Generation speaker and it's a privilege to present with my dad by my side. Recently, my son accompanied me to an event in Manchester organized through the Trust, and dad was so pleased to know that his family are continuing his legacy and sharing his message of anti-hatred.*

**Football Remembers the Holocaust**

In recent years, we have developed a bespoke programme for young Academy players across the English Premier League. Through Football Remembers the Holocaust, young players have the opportunity to learn about and remember the Holocaust, taking part in an in-depth period of study and hear first-hand from a Holocaust survivor. All clubs are also supported as part of this project with marking Holocaust Memorial Day in January.

This year, we continued to deliver this meaningful programme to players aged 13-14 from eleven Premiership clubs.

**Insight from David Baker, Academy Support Manager at Premier League**

*The Holocaust Educational Trust have continued to be instrumental in guiding the Premier League Academies with the Football Remembers the Holocaust programme during season 2021 – 2022. The collaborative approach between the Premier League and a dozen clubs who have engaged with the programme has been a real highlight of our enrichment activities.*

*We are passionate about providing a broad, balanced and diverse educational program to support the holistic development of our young footballing community, and this programme supports our commitment to increasing awareness and educating young people around our Equality, Diversity and Inclusion Standard. The engagement by our clubs, the experiences, feedback and the life influencing events have been wonderfully facilitated by the Trust, and we look forward to working together to plan and progress for season 2022-2023.*

*We would like to highlight our gratitude to Anna and Annabel and everyone at the Trust for their continued support in this incredible programme.*

**The Lessons from Auschwitz Project**

In total over 45,000 people have now taken part in our *Lessons from Auschwitz (LFA)* Project in the last 23 years. In 2021-22, we reached almost 3,000 young people with this unique learning experience

In 2021-22, we continued to run our Lessons from Auschwitz Online Project, ensuring that this experience was fully accessible to students across the UK, despite continuing restrictions on physically travelling to the site. We were able to deliver 18 Lessons from Auschwitz Online Projects for 2,955 students from over 1,000 schools across the UK. Our ground-breaking educational programme allowed students to learn about Auschwitz-Birkenau and the Holocaust through a virtual site visit, survivor testimony, artefacts, music and photographs, wherever and however they are learning, without having to travel. This platform has been designed to complement a future return to in-person delivery of the programme.



**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

---

In July 2021, over 160 teachers took part in our virtual Continuing Professional Development courses, hearing from Holocaust survivor Manfred Goldberg BEM and taking part in a series of online educational workshops focused on the history of Auschwitz-Birkenau and pedagogical approaches to teaching the Holocaust.

The Lessons from Auschwitz Project will be moving to a hybrid model, including a one-day visit to Auschwitz-Birkenau, with online components, in the coming year.

***Feedback on our Lessons from Auschwitz Online Project***

- *'It was an indescribable experience. It was not what I expected, it was so much more. The content was informative and emotional ... Hearing from Steven Frank was an experience I will never forget, and Rabbi Daniel Epstein was amazing. The Hebrew prayers sung in both the videos and Live Session 3 had a major impact on me, humanising the Holocaust in a way that reading about it cannot.'*
- *'I learnt so much from this. It was truly emotional to learn about individual stories and hear testimonies, and I feel far more educated about it now, and in a position where I can pass on this knowledge to those around me. A truly heart-breaking yet vital experience.'*
- *'Hearing from the survivor created a whole new atmosphere and experience from just reading about the Holocaust. The first-hand account was so impactful and definitely helped improve my understanding of the finite details like how they felt, how they lived, and how they survived.'*

**Ambassador Programme**

This year we have continued to work with young people across the UK who, having taken part in our *Lessons from Auschwitz* Project are committed and passionate about safeguarding the legacy of the Holocaust for future generations.

In May 2021, we concluded our very first Regional Ambassador Leadership Challenge. This project marked the end of a three-year tenure for 25 of our Regional Ambassadors – young leaders in Holocaust education and remembrance. They now go on to join our Alumni group programme after a graduation event where they heard from Ambassador Deborah Lipstadt, US Special Envoy to Monitor and Combat Antisemitism.

We were delighted to recruit a brand-new cohort of 29 Regional Ambassadors. They came together in London in March 2022 for their induction day, where they planned how to share what they have learnt in their own communities and heard the testimony of a Holocaust survivor.

Over summer 2021, over 200 young people from across the UK joined us for a month of online lectures and workshops as part of our annual Ambassador Conference, held this year online across a number of days. Ambassadors developed their understanding of Holocaust distortion in particular, under the theme of #ProtectTheFacts.

192 Ambassadors signed up to be Champions for the Trust and reached out to their communities and peers during our crowdfunding campaign in October, *Their Legacy Our Future*, during where we raised over £1 million.

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

---

We were thrilled to welcome Ambassadors to the Imperial War Museum London in October, where they explored the new Holocaust Galleries, spoke to Head of Content James Bulgin and considered what makes Holocaust remembrance and memorials effective.

***Insight from Rebecca Goddard, 18, Ambassador***

*Being an Ambassador for the Holocaust Educational Trust has allowed me to take part in so many new opportunities and get to know some amazing, like-minded people. Last October, I visited the new Holocaust Galleries at the Imperial War Museum London with the Ambassador Programme, which was a really emotional and eye-opening experience. I learnt so much more about what it means to humanise the Holocaust and how important it is to find new ways of engaging people. I also had the privilege of speaking at the Department for Education for Holocaust Memorial Day on behalf of the Trust, which helped me to do my part as a member of the younger generation to ensure that the Holocaust is remembered. I am so proud to be a part of the Ambassador community!"*

**IMPORTANT ANNIVERSARIES**

**Holocaust Memorial Day 2022**

Holocaust Memorial Day (HMD), which falls annually on 27th January – the anniversary of the liberation of Auschwitz-Birkenau – was marked in schools, colleges, universities, workplaces and public settings, through events, initiatives, resources and media outreach. We worked to enhance the day, which is organised nationally by the Holocaust Memorial Day Trust, and to ensure that the spotlight remained on our cause throughout.

Our educational events included:

- A multi-school outreach event for primary schools. Students from 28 different schools across the UK, had a guided lesson with one of the Trust's specialist educators before hearing from Holocaust survivor Hedi Argent MBE. Over 1,600 students took part in this event.
- A live webcast with Holocaust survivor Eva Clarke BEM, which was watched by over 34,000 students across the country.
- An event for University students with Holocaust survivor Marcel Ladenheim BEM. We worked in partnership with the Union of Jewish Students to hold this event which reached over 200 students from across the country.

In addition to these events, Holocaust survivors shared their testimony with school groups, local councils and religious groups across January and February 2022. Ambassadors delivered assemblies, created exhibitions, hosted film nights, wrote articles and hosted memorial ceremonies. We supported teachers with their planning for HMD, including a resource pack with suggested readings and assembly guidance.

We were pleased that once again, Holocaust Memorial Day was marked by politicians across the House, including:

- A meeting between then Prime Minister Boris Johnson and Holocaust survivor Manfred Goldberg BEM took place in January 2022. This was shared on social media on HMD itself and was widely shared.
- Holocaust Memorial Day Debate – there were a number of thoughtful contributions from back bench MPs and many members spoke warmly of Holocaust survivors they had met, Ambassadors in their constituency and the

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

work of the Trust in this annual debate in Parliament.

- The Book of Commitment - this year over 350 MPs and Peers signed the Book of Commitment in Parliament, including the then Prime Minister, the Leader of the Opposition, the Speaker of the House, and members of Cabinet.
- A cross-Whitehall event for civil servants - Hannah Lewis MBE shared her testimony with over 3,000 civil servants. The event also included contributions from then Prime Minister Boris Johnson; then Secretary of State for Levelling Up, Michael Gove; and Cabinet Secretary Simon Case. We also supported Government departments marking the day, including:
  - Department of Health and Social Care
  - Department for Levelling Up, Housing and Communities
  - Foreign, Commonwealth and Development Office
  - Department for Education
  - Permanent Joint Headquarters of the Armed Forces at RAF Northolt

We worked with companies and organisations to mark the day, including the Bank of England, Linklaters LLP, HSBC and Lloyds TSB. We were able to reach over 2,500 people through these events.

We were delighted to receive widespread coverage, including BBC, Sky News, Sunday Times, Telegraph and many more. Holocaust Memorial Day was also marked through social media, with bespoke videos for Holocaust Memorial Day being shared that raised awareness of the testimonies of Holocaust survivors. We also partnered with the Antisemitism Policy Trust and Community Security Trust to create material shared on TikTok that reached 7.6 million people, along with various videos featuring survivor testimony.

Yom HaShoah commemorations

In April 2022 we marked Yom Hashoah, the Jewish day of remembrance for the Holocaust. The Trust attended and supported a number of events, including Karen Pollock CBE, Chief Executive of the Holocaust Educational Trust and Holocaust survivor Ruth Posner BEM speaking at an event at St Johns Wood Synagogue; Holocaust Educational Trust Ambassadors and Holocaust survivor Janine Webber BEM speaking at a special event at RAF Northolt; and Trust Ambassadors speaking at a community event in Chelmsford. Karen Pollock CBE was also joined by 17 Ambassadors at a Zikaron Basalon (an initiative that brings people together in home based gatherings to talk with survivors or their descendants), hosted by Her Excellency Tzipi Hotovely at the Israeli Embassy in London, as part of the Embassy's Yom Hashoah commemorations. Ambassadors listened to Lily Ebert BEM and her great-grandson Dov Forman speak and were able to ask questions during a discussion relating to the role of social media and remembrance.

Five of our Regional Ambassadors and two staff members represented the Holocaust Educational Trust on the March of the Living, which takes place annually and concludes on Yom Hashoah. The March had a real impact on our Regional Ambassadors who are now considering ways they can share this experience with others.

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

**PRESS AND SOCIAL MEDIA**

Over the past year the Holocaust Educational Trust has been featured in almost 100 different press outlets. We have been in a variety of different outlets, such as traditional newspapers, online news websites and local and foreign press, including:

- BBC News
- The Jewish Chronicle
- The Jewish News
- The Times
- The Independent
- The Guardian
- The Telegraph
- Evening Standard
- Daily Express
- The Sun
- Daily Mail
- Daily Mirror
- Metro
- Vanity Fair
- Yahoo
- MyLondon
- CityAM
- MSN UK
- 'The Is Local London'
- Times of Israel
- World Israel News
- Jerusalem Post
- Channel 5 News
- Sky News
- GB News
- Talk Radio
- BBC Radio 2
- LBC
- Times Radio

Alongside our work with the press, this year we expanded our reach on social media, with our posts being seen by millions of people and our accounts gaining thousands of new followers. We worked with TikTok for our Holocaust Memorial Day Campaign where we reached millions of users. We created more educational social media posts, which have sought to educate our followers on events that took place during the Holocaust, and these have all had very good engagement across our social channels. You can find us on Twitter, Facebook, Instagram, TikTok, and YouTube.

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

---

Looking ahead

In 2022-2023, the Trust will continue to work tirelessly to ensure that everyone, from every background, knows about and understands the Holocaust and is empowered to address antisemitism and hatred in today's world.

As our longstanding Chairman, Paul Phillips OBE, comes to the end of his tenure, we look forward to welcoming our new Chairman, Craig Leviton, and continuing to grow and develop under his leadership.

We will ensure that as many people as possible can hear from Holocaust survivors in the coming year. Alongside this we will prepare for the inevitable future, where sadly Holocaust survivors will not be able to share their testimony. We will continue to work to ensure that we can deliver our mission long into the future and provide leadership in the Holocaust education and remembrance sector.

Digital programmes will continue to be an increasing part of our work, and over the coming year we will continue to work to enhance our educational digital offering to schools and students across the country.

This comes alongside a full return to in person programming, with international study visits to Greece and Israel will resume in Summer 2022, giving teachers and Ambassadors memorable educational experiences and opportunities to deepen their knowledge of the Holocaust.

We are incorporating the learnings from *Lessons from Auschwitz* Online, and we were excited to launch our hybrid *Lessons from Auschwitz* Project for students in Autumn 2022. We were also pleased to be rolling out an independent online learning platform to as part of our *Lessons from Auschwitz* offer.

Next year we will be working with Universities across the country to ensure that student and academic leaders understand where hatred and antisemitism can lead and are empowered to address it on campus. We are delighted that the *Lessons from Auschwitz* Universities Project is funded by the Department for Levelling Up, Housing and Communities.

We will redouble our efforts to ensure that our young Ambassadors have opportunities to learn more about the past, and that they can play a part in ensuring that its legacy never fades.

We will continue to deliver innovative training programmes, ensuring that teachers are equipped with the knowledge and skills they need to confidently teach the Holocaust.

In the coming year we look forward to a return to in-person fundraising, and holding our first in-person Appeal Dinner since 2019.

We will strive to continue to reach new audiences through high-profile, innovative projects that bring wider awareness and understanding to people across the UK.

Wherever the Holocaust is denied, denigrated, or called into question, we will work to equip people with the skills and knowledge to defend the truth. When antisemitism rears its head, we will be at the forefront, standing up and speaking out against hatred. We will continue to champion the contemporary relevance of the Holocaust in today's world.

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

**IN MEMORIAM**

Over the last year, the Trust has been saddened by the loss of a number of our incredible Holocaust survivors, our friends, and some of our staunchest supporters, including:

**Leslie Kleinman BEM 29.05.1929 - 30.06.2021**

Leslie was born to an Orthodox Jewish family in Ambud, Romania. He had three brothers and four sisters, and his father was a Rabbi. When the Nazis invaded Hungary in March 1944, Leslie's father was the first to be taken away to Auschwitz-Birkenau. Two months later, and following one month in a ghetto, the rest of the family were also deported to Auschwitz-Birkenau. Leslie, despite only being 14, managed to survive the selections by lying about his age. His older sister Gitta was the only other member of the family to survive the selections.

Leslie survived Auschwitz-Birkenau, Sachsenhausen, Flossenbürg and Dachau concentration camp and two death marches. He was liberated by American troops and later learned that his sister, Gitta, had survived the camps but died shortly after liberation.

Leslie eventually came to England as one of 'The Boys'. He married and settled in Canada, but later returned to the UK with two children. Leslie was known as a kind and generous man who exuded warmth and compassion.

**Ladislau Lob 08.05.1933 - 02.10.2021**

Ladislau was born in 1933 in Kolozsvár, Hungary and survived the Kolozsvár Ghetto. Ladislau and his father were able to escape the Ghetto and travelled to Budapest where his father managed to get them into an exchange camp organised by a Hungarian Jew, Rezső Kasztner.

However, soon the group, which numbered 1,700 Jews, left Hungary by cattle truck, arriving at Bergen-Belsen concentration camp in Germany on 9th July 1944. Due to their status Ladislau, his father and the other Hungarian Jews within this transport were placed within the Star Camp, a closed off section of the camp, where they were treated better than other prisoners.

Later, the group arrived in neutral Switzerland, where they remained together in refugee hostels. Ladislau came to the UK in 1963 and became Professor of German at the University of Sussex. Before returning to Switzerland in his later years, Ladislau regularly gave his time to the Trust's Outreach Programme. He was a committed educator and champion of Holocaust remembrance.

**Freda Wineman BEM 06.09.1923 - 01.01.2022**

Born in France, Freda survived deportation to Drancy, and then Auschwitz-Birkenau, where she was in the Kanada Kommando. From there, she survived Bergen-Belsen, Raguhn (a satellite of Buchenwald) and Terezin.

Freda faced unimaginable horrors, yet dedicated many years to sharing her testimony so that future generations would know what happened during the Holocaust. She was awarded a BEM in 2019 for her service to Holocaust education in the UK.

Freda was softly spoken and exuded warmth and charm, but also demonstrated remarkable determination and strength.

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

**Freddie Knoller BEM 17.04.1921 - 26.01.2022**

Freddie Knoller BEM was a teenager when he left his family in Vienna and fled to France to escape the Nazis. He joined the Resistance, where he was betrayed, and was subsequently deported to Auschwitz-Birkenau. After enduring a Death March and Mittelbau-Dora concentration camp he was evacuated to Bergen-Belsen where he was liberated by British troops on 15th April 1945.

Despite all that Freddie endured, he lived with an incredible positivity. He lived to 100, dedicating his life to ensuring that the world would know what happened during the Holocaust, and was awarded a BEM in recognition of his services. In 2017 he accompanied HRH The Prince of Wales and Duchess of Cornwall on their visit to Vienna, and shared his memories of his birthplace, leaving a huge impression on them both.

*May their memories be a blessing.*

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

**Fundraising**

We are a paid member of the Fundraising Regulator and work in compliance with their fundraising standards.

Fundraising is undertaken by a small in-house team who are fully trained and have regular updates regarding data security and GDPR legislation.

We have a Fundraising Committee, led by Paul Phillips OBE and consisting of senior volunteers who are also major donors to the charity.

We have a gift acceptance policy for all donations over £50,000 which requires that we research and perform due diligence in terms of compliance and the impact on our strategy, operations, and mission.

We contact our existing donors by email, telephone, and letter, in accordance with their stated preferences. We recruit new donors primarily through personal referral. We value our relationship with donors and take care to ensure that communication is maintained at a low volume, and all records are held securely.

Our database is GDPR compliant. We have received no complaints in relation to our fundraising activities in the current year (2020-21 Nil)

We extend our thanks to all of our donors and supporters throughout the year.

Sadly, we were unable to host our annual fundraising dinner in 2021, however we held an online crowdfunding campaign: 'Their Legacy, Our Future' which raised over £1,000,000. Nearly 3,000 donors joined just under 300 champions to support the Holocaust Educational Trust. We look forward to returning to in-person fundraising in the coming year.

**Financial Review**

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

For the 2021-22 financial year, as a result of the pandemic, our activity on the Lessons from Auschwitz Project was again curtailed. Whilst we could not travel to Auschwitz-Birkenau Memorial and Museum, the Trust delivered an innovative project via the Lessons from Auschwitz Online platform - bringing together self-guided learning modules, live online facilitated learning, and virtual site based learning (with students able to see spaces in Auschwitz-Birkenau Memorial and Museum using VR technology). This content was designed for online delivery, as well as beyond (with students in future in person projects able to continue to access this rich resource ahead of their visits). Income £1,437k, expenditure £1,450k (2020-21: Income £1,463k, Expenditure £1,614k).

At 31 March 2022, our total fund balance was £8,438k (2021: £4,697k). £1,616k (2021: £1,545k) of this total are restricted funds and not available for the general purposes. A further £510k (2021: £650k) is held as designated funds



**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

which have been set aside out of unrestricted funds by the Trustees for specific purposes, as set out on pages 40, leaving free reserves of £4,315k after adjusting for the net value of fixed assets and designated funds.

**Going Concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The charity received significant gifts during the year and current forecasts present a positive outlook for the Charity. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Structure, Governance and Management**

The Holocaust Educational Trust is a company limited by guarantee (company number 04207020) and a registered charity governed by its memorandum and articles of association.

Charity number in England and Wales: 1092892 and in Scotland SC042996.

**Patrons serving during the year and since the year end**

Most Rev and Rt Hon Lord Carey of Clifton

Lord Dholakia OBE DL

Kitty Hart-Moxon OBE

Sir Ben Helfgott MBE

Rt Hon Lord Mackay of Clashfern

Lady Merlyn-Rees JP

**Honorary President and Vice President serving during the year and since the year end**

R Stephen Rubin OBE, President

Lord Hunt of Wirral, Vice President

**Directors and Trustees serving during the year and since the year end:**

Paul Phillips OBE, Chairman (31<sup>st</sup> March 2022 became joint president)

Craig Leviton (appointed 21<sup>st</sup> December 2021, became Chairman 31<sup>st</sup> March 2022)

Paul Berlyn, Treasurer

Martin Paisner CBE

Dame Helen Hyde DBE

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

Michael Karp OBE

Edward Lewin

Hannah Lewis MBE

Kirsty McNeill (resigned 12<sup>th</sup> October 2022)

Marilyn Ofer

Lord Browne of Madingley

Sam Freedman

Amelia Ireland

**Council**

James Clappison

Dame Louise Ellman DBE

Rt. Hon Andrew Lansley CBE

Lord Mendelsohn of Finchley

Sir Antony Sher KBE (deceased, 2 December 2021)

Stephen Twigg

Trustees are nominated and elected at meetings of the Trustees and Board of Management, and we have an open process for recruiting new members. Newly elected Trustees are given information on the background of the Trust along with a description of their responsibilities as a Trustee. Term limits of 3+3 years, renewable once (totaling 12 years), are in place. Trustees can serve for subsequent terms, but with a one-year gap after each 12.

The term of the Chair of the Trust is 4 years, renewable for a maximum of 2 terms or 8 years (the term can be extended further by a 75% majority vote of Trustees). The Board regularly reviews its composition to ensure it has the skills, knowledge and experience it needs to govern, lead and deliver the Trust's purposes effectively. Appointments are made, on merit, against objective criteria and consider the benefits of diversity on the board.

The Trustees and Board of Management meet every 10-12 weeks. They oversee the work of the Trust, consider future projects, and are involved in strategic decision-making for the organisation. Day-to-day decisions are taken by the Chief Executive. Any important or urgent matters are raised with the Chairman and President and/or the Operations and Governance subcommittee which is comprised of the Joint President, Chairman, Treasurer, and senior Trustee Michael Karp OBE.

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

The Council is made up of individuals who we can call upon if needed to consider matters and provide advice to the Trustees/Chief Executive. Council Members are appointed at the discretion of Trustees, they can attend meetings and request information but do not have a vote.

The full-time members of senior management team during the year are as follows:

Karen Pollock CBE	Chief Executive
Joe Hayman	Managing Director to 21 <sup>st</sup> September 2021
Clementine Smith	Director of Programmes and Deputy Managing Director
Anita Parmar	Head of Lessons from Auschwitz Programme

Part-time members of senior management team:

Laura Burrows	Managing Director (from 10 <sup>th</sup> January 2022)
Kirsty Young	Chief of Staff
Malka White	Head of Operations
Vanessa Bowcock	Director of Fundraising

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

In addition to a staff team of approximately 41, the Trust also makes use of the services of around 100 freelance educators. The remuneration for key management personnel is set by the Chairman of the Trust, in consultation with the Treasurer following the annual performance management procedures. Pay and remuneration of the Senior Management Team is decided using the industry norm as a guide.

**Reserves Policy**

In line with the recommendations of the Charity Commission, the Trustees have a regularly reviewed Reserves policy. This recognises that the income of the Trust varies year on year and so to enable the Trust to plan its activities, it is prudent to hold reserves. The policy also recognises that the reserves that represent the fixed assets and the restricted funds of the Trust are not freely available and thus are to be distinguished from free reserves. In the annual review of the Reserves Policy the Board decided that in this economic climate and high inflation it would be prudent to ensure that we have 12 months of expenditure in our reserves as a minimum. These reserves are held to ensure that the Trust can continue to engage in its charitable work even if adverse economic conditions restrict fundraising activities.

Based on year-to-date information as at 31 September 2022 and projections made in September 2022, it would be expected that during the twelve months to the end of September 2022, expenses would amount to approximately £2,638k.

The free reserves, less those amounts relating to fixed assets, amount to £4,315k (2021: £2,502k).

**Public Benefit Statement and Risk Management**

Public benefit statement

The Trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

**Risk Management**

The principal risks identified by Trustees include:

**Capacity**

As staff resume in-person delivery after the pandemic, we are mindful of capacity within the organisation. Trustees and Senior Management are aware of staff workload and we have the following mitigations in place:

- A comprehensive People Plan has been devised and is being implemented which focuses on development, retention and training
- New investment in staffing is planned, particularly in digital development, finance and administration
- Support packages including health insurance, employee assistance scheme, income protection, sick pay all in place for staff.
- Staff are required to give sufficient notice before leaving the organisation allowing time for the recruitment of new members of staff.

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

**Decline in accessibility to first hand survivor testimony**

As the Holocaust moves from living memory, survivor testimony and insight into educational programmes is lost. The team is working closely with survivors, educationalists and partners to ensure that survivors' stories are told well into the future. We are developing the use of technology to record testimonies, as well as working with survivors' families. Funding for this work has been secured and early delivery is underway

**Funding ceases for the *Lessons from Auschwitz* Project**

As the economic climate shifts, it is important that we continue to monitor the risk of a reduction or cessation of funding for this core project from Government.

The Trust has control procedures set in place for the current round of funding which runs, until March 2022. We have a detailed Exit Plan for the *Lessons from Auschwitz* Project were funding to cease mid cycle which would enable us to deliver courses which had been promoted and which participants had signed up for.

**Safety and wellbeing of participants, staff, volunteers or survivors is put at risk**

This could be either in person programmes or online. We have clear and robust safeguarding policies in place, and all staff have signed to say they have read and understood them. All staff are DBS checked and trained appropriately in accordance with best practice. There is a designated safeguarding lead within the staff and trustees. A code of behaviour exists for all staff and trustees and all staff and educators have received Level 1 and 2 safeguarding.

Guidelines on online safeguarding are circulated to staff. Work is currently being undertaken to update social media policy in relation to staff engagement with beneficiaries on social media. Safeguarding guidance has been updated and shared with staff and volunteers. New risk assessments were undertaken for the online outreach programme in January 2021 and digital safeguarding guidance launched at the same time.

**IT and physical security**

Data security is a concern for all organisations and given the nature of our work physical security cannot be discounted as a risk. Steps have been taken to ensure internal and external data systems are regularly backed up, that data on internal systems is secured and email systems are protected. An external data protection agency has been engaged. The Trust takes regular advice from the Community Security Trust on security matters. We have also instigated two-factor authentication for access to staff emails offsite and invested in additional email protection software (Mimecast).

The major risks to which the Trust is exposed are regularly reviewed and systems established to mitigate against those risks (where appropriate, professional advisors have been appointed to mitigate those risks).

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

**Statement of disclosure to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have each further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

**Approval**

31 Jan 2023

This Report was approved by the Board on .....and signed on its behalf by;

*Craig Leviton*  
**Craig Leviton**  
**Chairman**

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

The Trustees, who are also the directors of Holocaust Educational Trust for the purpose 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 which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate and proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

# **HOLOCAUST EDUCATIONAL TRUST**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE MEMBERS AND TRUSTEES OF HOLOCAUST EDUCATIONAL TRUST**

---

##### **Opinion**

We have audited the financial statements of Holocaust Educational Trust (the 'Charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 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 March 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

##### **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 Charity 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 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 Charity'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 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.

##### **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 Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within 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 the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.



# **HOLOCAUST EDUCATIONAL TRUST**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS AND TRUSTEES OF HOLOCAUST EDUCATIONAL TRUST**

---

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

- adequate and proper 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 statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose 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 Charity'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**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts 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.

As part of our planning process:

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, Companies Act 2006, Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE MEMBERS AND TRUSTEES OF HOLOCAUST EDUCATIONAL TRUST**

---

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key income lines, in particular cut-off, for evidence of management bias.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted, designated and restricted funds.
- Performing a physical verification of key assets.
- Obtaining third-party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

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.

**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 and to the 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, the charitable company's members as a body, and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Carol Rudge*  
**Carol Rudge (Senior Statutory Auditor)**  
**for and on behalf of HW Fisher LLP**

Chartered Accountants  
Statutory Auditor  
Acre House  
11-15 William Road  
London  
NW1 3ER  
United Kingdom  
31 Jan 2023

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

Current financial year

		Unrestricted funds general 2022	Unrestricted funds designated 2022	Restricted funds 2022	Total 2022	Total 2021
	Notes	£	£	£	£	£
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	3,576,703	-	401,596	3,978,299	583,272
Charitable activities	4	400	-	1,517,090	1,517,490	1,540,385
Other trading activities	5	1,045,872	-	-	1,045,872	704,987
Investments	6	141	-	-	141	1,078
Other income	7	-	-	-	-	111,445
<b>Total income</b>		<b>4,623,116</b>	<b>-</b>	<b>1,918,686</b>	<b>6,541,802</b>	<b>2,941,167</b>
<b><u>Expenditure on:</u></b>						
Raising funds	8	54,659	-	-	54,659	18,389
Charitable activities	9	899,156	-	1,847,585	2,746,741	2,689,170
<b>Total resources expended</b>		<b>953,815</b>	<b>-</b>	<b>1,847,585</b>	<b>2,801,400</b>	<b>2,707,559</b>
<b>Net incoming resources before transfers</b>		<b>3,669,301</b>	<b>-</b>	<b>71,101</b>	<b>3,740,402</b>	<b>233,608</b>
<b>Gross transfers between funds</b>	17	140,000	(140,000)	-	-	-
<b>Net movement in funds</b>		<b>3,809,301</b>	<b>(140,000)</b>	<b>71,101</b>	<b>3,740,402</b>	<b>233,608</b>
Fund balances at 1 April 2021		2,502,237	650,000	1,544,919	4,697,156	4,463,548
<b>Fund balances at 31 March 2022</b>		<b>6,311,538</b>	<b>510,000</b>	<b>1,616,020</b>	<b>8,437,558</b>	<b>4,697,156</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	344,676	-	238,596	583,272
Charitable activities	4	-	-	1,540,385	1,540,385
Other trading activities	5	704,987	-	-	704,987
Investments	6	1,078	-	-	1,078
Other income	7	2,473	-	108,972	111,445
<b>Total income</b>		<b>1,053,214</b>	<b>-</b>	<b>1,887,953</b>	<b>2,941,167</b>
<b><u>Expenditure on:</u></b>					
Raising funds	8	18,389	-	-	18,389
Charitable activities	9	711,568	-	1,977,602	2,689,170
<b>Total resources expended</b>		<b>729,957</b>	<b>-</b>	<b>1,977,602</b>	<b>2,707,559</b>
<b>Net income for the year/ Net movement in funds</b>		<b>323,257</b>	<b>-</b>	<b>(89,649)</b>	<b>233,608</b>
Fund balances at 1 April 2020		2,178,980	650,000	1,634,568	4,463,548
<b>Fund balances at 31 March 2021</b>		<b>2,502,237</b>	<b>650,000</b>	<b>1,544,919</b>	<b>4,697,156</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**

**AS AT 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	13		1,997,279		35,973
<b>Current assets</b>					
Debtors	14	2,532,458		1,126,610	
Cash at bank and in hand		4,214,765		4,405,557	
		<u>6,747,223</u>		<u>5,532,167</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(306,944)</u>		<u>(870,984)</u>	
Net current assets			6,440,279		4,661,183
<b>Total assets less current liabilities</b>			<u>8,437,558</u>		<u>4,697,156</u>
<b>Income funds</b>					
Restricted funds	16		1,616,020		1,544,919
<u>Unrestricted funds</u>					
Designated funds	17	510,000		650,000	
General unrestricted funds		<u>6,311,538</u>		<u>2,502,237</u>	
			6,821,538		3,152,237
			<u>8,437,558</u>		<u>4,697,156</u>

31 Jan 2023

The financial statements were approved by the Trustees on .....

*P. Berlyn* .....

Paul Berlyn

**Trustee**

**Company Registration No. 04207020**

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF CASH FLOWS**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	21		(164,066)		57,091
<b>Investing activities</b>					
Purchase of tangible fixed assets		(26,867)		(2,077)	
Investment income received		141		1,078	
		<hr/>		<hr/>	
<b>Net cash used in investing activities</b>			(26,726)		(999)
<b>Net cash used in financing activities</b>			-		-
			<hr/>		<hr/>
<b>Net (decrease)/increase in cash and cash equivalents</b>			(190,792)		56,092
Cash and cash equivalents at beginning of year			4,405,557		4,349,465
			<hr/>		<hr/>
<b>Cash and cash equivalents at end of year</b>			4,214,765		4,405,557
			<hr/> <hr/>		<hr/> <hr/>

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**1 Accounting policies**

**Company information**

Holocaust Educational Trust is a private charitable company limited by guarantee incorporated in England and Wales. The registered office is Gravita ABG LLP, 30 City Road, London, EC1Y 2AB.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The charity received significant gifts during the year (see note 3 to the accounts) and current forecasts present a positive outlook for the Charity. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**1.4 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in kind of office space have been valued based on the market rate of the rent of the offices donated.

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**1 Accounting policies** **(Continued)**

**1.5 Resources expended**

Expenditure is recognised in the period in which it is incurred.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Costs of charitable activities comprise all expenditure identified as wholly or mainly attributable to achieving the objectives of the charity. These costs include staff costs, wholly or mainly attributable governance and support costs and an apportionment of general overheads.

Where relevant, expenditure is allocated to a charitable activity on a percentage basis. The percentage allocated to an activity is derived from its use of the charity's direct resources during the year.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Office refurbishment	20% straight line
Freehold property	2% straight line
Website development	33.3% straight line
Fixtures, fittings & equipment	20% 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.

Gifted freehold property is initially included in the financial statements at the valued amount as at the date of donation.

**1.7 Impairment of fixed assets**

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

**1.9 Financial instruments**

The Charity 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 Charity's balance sheet when the Charity 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.

The charity has financial assets and financial liabilities only of a kind that qualify as basic financial instruments. These financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.



**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**1 Accounting policies**

**(Continued)**

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Value Added Tax**

Value Added Tax is not recoverable by the charity and as such, the irrecoverable amount is included in the Statement of Financial Activities as an allowable cost.

**2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no critical accounting estimates and judgements for the year ended 31 March 2022.

**Critical judgements**

**Property valuation**

The property gifted to the Trust was brought in at an estimated market valuation, based on the location of the property and its usage by the organisation.

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**3 Donations and legacies**

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	2,525,661	350,555	2,876,216	283,410	177,330	460,740
Legacies receivable	1,000,000	-	1,000,000	-	-	-
Gifts in kind	51,042	51,041	102,083	61,266	61,266	122,532
	<u>3,576,703</u>	<u>401,596</u>	<u>3,978,299</u>	<u>344,676</u>	<u>238,596</u>	<u>583,272</u>

The organisation's office building was donated to them valued at £1.95m and this is included within Donations and gifts.

Legacies receivable comprises an amount from the Las Condes Trust following the passing of the late Edith Margot Baumgarten.

Included in 'Gifts in kind' is a gift in kind for the rental value of the premises which the charity used for its day to day operations. The value of the gift in kind amounted to £102,083 (2021: £122,532) which is split evenly between restricted and unrestricted income. The total value of the rental expense of the property was £104,583 (2021: £125,500).

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

4	Charitable activities	Lessons from Auschwitz		General education and resources		Secondments		Total 2022		Lessons from Auschwitz		Secondments		Total 2021	
		2022	£	2022	£	2022	£	£		2021	£	2021	£	£	
	Sales within charitable activities	-	-	400	-	-	-	400	-	-	-	-	-	-	-
	Performance related grants	1,437,083		-	80,007	80,007		1,517,090	1,462,671	77,714		1,540,385			
		1,437,083		400		80,007		1,517,490	1,462,671	77,714		1,540,385			
	Analysis by fund	-	-	400	-	-	-	400	-	-	-	-	-	-	-
	Unrestricted funds - general	1,437,083		-	80,007	80,007		1,517,090	1,462,671	77,714		1,540,385			
	Restricted funds	1,437,083		400		80,007		1,517,490	1,462,671	77,714		1,540,385			

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**5 Other trading activities**

	<b>Unrestricted funds general 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
Annual dinner and other event income	1,045,872	704,987

**6 Investments**

	<b>Unrestricted funds general 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
Interest receivable	141	1,078

**7 Other income**

	<b>Total 2022 £</b>	<b>Unrestricted funds general 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>
Other income	-	2,473	108,972	111,445

**8 Raising funds**

	<b>Unrestricted funds general 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
<u>Costs of fundraising</u>		
Other fundraising costs	54,659	18,389
	54,659	18,389

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

9 Charitable activities		Lessons from Auschwitz		General education and resources		Events and conferences		Total 2022		Lessons from Auschwitz		General education and resources		Events and conferences		Total 2021	
		2022	£	2022	£	2022	£	£		2021	£	2021	£	2021	£	2021	£
	Staff costs	725,960		707,892		163,863		1,597,715		699,770		617,066		161,685		1,478,521	
	Public relations & marketing	14,101		24,357		305		38,763		10,021		33,738		307		44,066	
	Travel & accommodation	(508)		15,917		97		15,506		12,192		3,921		32		16,145	
	Office running costs	329,129		170,976		12,537		512,642		793,137		121,832		40,943		955,912	
	Venue hire	(1,873)		19,842		10		17,979		101		-		-		101	
	Educator's fees	128,901		-		-		128,901		20,300		-		-		20,300	
		1,195,710		938,984		176,812		2,311,506		1,535,521		776,557		202,967		2,515,045	
	Share of support costs (see note 10)	210,986		161,258		31,221		403,465		69,097		59,177		25,151		153,425	
	Share of governance costs (see note 10)	10,152		10,152		11,466		31,770		9,315		9,315		2,070		20,700	
		1,416,848		1,110,394		219,499		2,746,741		1,613,933		845,049		230,188		2,689,170	
	<b>Analysis by fund</b>																
	Unrestricted funds - general	(33,400)		713,057		219,499		899,156		-		556,750		154,818		711,568	
	Restricted funds	1,450,248		397,337		-		1,847,585		1,613,933		288,299		75,370		1,977,602	
		1,416,848		1,110,394		219,499		2,746,741		1,613,933		845,049		230,188		2,689,170	

Included in the above are payments to the auditors of £22,560 (2021: £20,700) for audit fees and £9,210 (2021: £12,396) for non audit fees.

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**10 Support costs**

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	15,561	-	15,561	9,342	-	9,342
Premises and administration costs	286,948	-	286,948	85,085	-	85,085
Finance and I.T costs	96,652	-	96,652	54,818	-	54,818
Archiving and storage	4,304	-	4,304	4,180	-	4,180
Audit fees	-	31,770	31,770	-	20,700	20,700
	<u>403,465</u>	<u>31,770</u>	<u>435,235</u>	<u>153,425</u>	<u>20,700</u>	<u>174,125</u>

**11 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year. 10 trustees were reimbursed a total of £118 to attend meetings. (2021: £25).

Unrestricted donations by trustees and related parties during the year, to the charity amounted to £133,515 (2021: £73,000).

Restricted donations total £101,011, which relates to the Digital Programme (see note 16). This was received from The Eyal & Marilyn Ofer Family Foundation to which Marilyn Ofer is connected.

**12 Employees**

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administration	8	7
Charitable activities	30	25
Parliamentary & public affairs	3	2
Total	<u>41</u>	<u>34</u>

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**12 Employees (Continued)**

<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,385,543	1,282,138
Social security costs	140,333	128,919
Other pension costs	71,839	67,464
	<u>1,597,715</u>	<u>1,478,521</u>

The key management personnel of the Trust, comprise the trustees, the Chief Executive, Chiefs of Staff, Director of Fundraising, Head of *Lessons from Auschwitz* Project, Head of Operations, and Director of Programmes. The total employee benefits of the key management personnel of the Trust were £539,078 (2021: £534,113).

The number of employees whose annual remuneration was £60,000 or more were:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
£60,001 - £70,000	1	1
£70,001 - £80,000	-	1
£120,001 - £130,000	1	1

Contributions totaling £11,603 (2021: £14,775) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

**13 Tangible fixed assets**

	<b>Office refurbishment</b>	<b>Freehold property</b>	<b>Website development</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
At 1 April 2021	145,383	-	35,651	161,007	342,041
Additions	20,777	1,950,000	-	6,090	1,976,867
	<u>166,160</u>	<u>1,950,000</u>	<u>35,651</u>	<u>167,097</u>	<u>2,318,908</u>
At 31 March 2022					
<b>Depreciation and impairment</b>					
At 1 April 2021	130,512	-	35,651	139,905	306,068
Depreciation charged in the year	5,617	3,333	-	6,611	15,561
	<u>136,129</u>	<u>3,333</u>	<u>35,651</u>	<u>146,516</u>	<u>321,629</u>
At 31 March 2022					
<b>Carrying amount</b>					
At 31 March 2022	30,031	1,946,667	-	20,581	1,997,279
	<u>14,871</u>	<u>-</u>	<u>-</u>	<u>21,102</u>	<u>35,973</u>
At 31 March 2021					

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**14 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	5,769	12,186
Other debtors	7,159	2,238
Prepayments and accrued income	2,519,530	1,112,186
	<u>2,532,458</u>	<u>1,126,610</u>

**15 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	37,222	36,432
Trade creditors	159,413	712,966
Other creditors	896	1,759
Accruals and deferred income	109,413	119,827
	<u>306,944</u>	<u>870,984</u>

Included in the accruals and deferred income balance is deferred income of £Nil (2021: £32,093) which was received before the year end but intended for activities that will take place in the year ending 31 March 2022.

During the year £32,093 was released from the previous period and £Nil of income was deferred.



**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**16 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Movement in funds		
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £	Incoming resources £	Resources expended £
Lessons from Auschwitz England	1,122,097	1,157,422	(1,232,078)	1,047,441	1,085,418	(1,095,057)	1,037,802		
Lessons from Auschwitz Scotland	14,620	162,287	(162,886)	14,021	161,744	(134,476)	41,289		
Lessons from Auschwitz Wales	63,482	120,772	(116,874)	67,380	61,669	(61,669)	67,380		
Lessons from Auschwitz Northern Ireland	7,681	-	-	7,681	60,002	(60,380)	7,303		
Lessons from Auschwitz Universities	-	55,832	(40,829)	15,003	68,250	(47,625)	35,628		
Gift in kind	-	61,266	(61,266)	-	51,041	(51,041)	-		
Educational resources	-	20,000	(20,000)	-	-	-	-		
Outreach	-	30,000	(30,000)	-	350	(350)	-		
Exploring the Holocaust	-	6,330	(6,330)	-	2,194	(2,194)	-		
Ambassador programme (Yad Vashem)	596	-	-	596	-	-	596		
Webcast	453	12,000	(12,453)	-	12,000	(12,000)	-		
Work in Birmingham	-	15,000	(15,000)	-	15,000	(15,000)	-		
Ambassador Digital Platform	105	25,000	(15,105)	10,000	30,000	-	40,000		
MHCLG secondment	-	77,714	(77,714)	-	80,007	(80,007)	-		
Digital Programme	403,000	-	(107,693)	295,307	291,011	(286,156)	300,162		
Teacher study visits	22,534	69,000	(4,044)	87,490	-	(1,630)	85,860		
Coronavirus Job Retention Scheme	-	75,330	(75,330)	-	-	-	-		
	1,634,568	1,887,953	(1,977,602)	1,544,919	1,918,686	(1,847,585)	1,616,020		

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**16 Restricted funds**

**(Continued)**

*Lessons from Auschwitz* – This four-part Project gives students and teachers across the UK the opportunity to learn about the Holocaust and its contemporary relevance by seeing for themselves the site of the notorious Nazi concentration and death camp, Auschwitz-Birkenau. On their return, students are tasked with sharing what they have learnt with their peers and wider community.

In 2021-22, due to travel restrictions arising from the pandemic, visits abroad were curtailed, and the grant was used to develop the Lessons from Auschwitz Online Project to ensure learning about the Holocaust continued and students could 'virtually' visit its most notorious site, Auschwitz-Birkenau. The Project is funded by the Department for Education (England), the Scottish Government (Scotland), the Welsh Assembly (Wales) and the Community Relations Council (Northern Ireland) as well as participant fees which are paid by each participant from each of the nations.

Gift in kind - Represents a share of the market value of the office space rental which was being rented to the charity at a nominal value for the first 10 months of the year.

Exploring the Holocaust - A Continuing Professional Development course for teachers across the UK that ensures that they have the knowledge, skills, and confidence to teach the Holocaust in the classroom. The course is supported by the Association of Jewish Refugees.

Ambassador Digital Platform - This will ensure that we have a dedicated online space to support and develop the work of the Ambassador network. We hope to launch this platform in Spring 2023. We received funding from the Leon Greenman Charitable Trust towards this project.

Webcast - Tens of thousands of young people from across the UK tune in to our Holocaust Memorial Day survivor webcast, where they can hear the first-hand testimony of a Holocaust survivor and ask questions through a bespoke, interactive online platform. The Maurice Marks Charitable Trust awarded the Trust a grant of £12,000 towards this project.

Work in Birmingham - The M K Rose Charitable Trust supported our work in schools and events in Birmingham and the surrounding areas as well as contributing to our international teacher training programmes that benefitted teachers from the same area.

MHCLG secondment - We received funding from the Ministry for Housing, Communities and Local Government (now the Department for Levelling Up, Housing and Communities) to cover the partial secondment of two staff members to assist with the creation of the new Holocaust Memorial and Learning Centre.

Our Digital Programme will help to ensure that as the Holocaust moves further into history, it is still able to be taught in an engaging and meaningful way.

The Digital Programme is sponsored by The Eyal & Marilyn Ofer Family Foundation. The programme has also received support from the Chelsea Foundation and the Leon Greenman Charitable Trust. During the 2021-22 year we had funding from The Eyal and Marilyn Ofer Family Foundation, and funding from the Leon Greenman Charitable Trust.

Teacher study visits - Our Teacher Study Visits are a way for teachers from across the country, at all stages of their careers, to stand for themselves in the places where Jewish communities lived before the Holocaust, explore what happened to them under Nazi occupation, and reflect on how they are remembered. Activity was curtailed by pandemic travel restrictions. Therefore, we delivered online content to teachers. International visits recommenced in 2022.

**HOLOCAUST EDUCATIONAL TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**17 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Movement in funds		Transfers £	Balance at 31 March 2022 £
					Incoming resources £	Resources expended £		
Recruitment- Digital projects and Impact & Evaluation	90,000	-	-	90,000	-	-	(90,000)	-
Digital content and CRM	300,000	-	-	300,000	-	-	(150,000)	150,000
Office Refurbishment	180,000	-	-	180,000	-	-	-	180,000
Digitalisation & Impact and Evaluation	-	-	-	-	-	-	130,000	130,000
Evaluation and Impact Assessment	30,000	-	-	30,000	-	-	(30,000)	-
Outreach Project Development	50,000	-	-	50,000	-	-	-	50,000
	<u>650,000</u>	<u>-</u>	<u>-</u>	<u>650,000</u>	<u>-</u>	<u>-</u>	<u>(140,000)</u>	<u>510,000</u>

Digitalisation & Impact and Evaluation - We will be updating our digital strategy and developing interactive digital content for students and teachers. This fund will be used to evaluate the impact of these new resources on our target beneficiaries.

Digital content and CRM - We will be replacing our existing finance system in creating a ERP platform incorporating CRM and fundraising & events booking functionality. This project will also include the redesign of the existing website.

Office Refurbishment - Refurbishment of the office up to the required regulatory standards. The project is planned for completion in March 2023.

Special Projects - These funds are used to develop new innovative ideas and project proposals that are received and are outside our planned budgets.

Outreach project development - Our digital programme will help to ensure that as the Holocaust programme moves further into history, it is still able to be taught in an engaging and meaningful way.

The transfers to and from the designated funds reflect the expected level of expenditure going forward.

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

18	Analysis of net assets between funds	Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
		2022	2022	2022	2022	2021	2021	2021	2021
		£	£	£	£	£	£	£	£
	Fund balances at 31 March 2022 are represented by:								
	Tangible assets	1,997,279	-	-	1,997,279	35,973	-	-	35,973
	Current assets/(liabilities)	4,314,259	510,000	1,616,020	6,440,279	2,466,264	650,000	1,544,919	4,661,183
		6,311,538	510,000	1,616,020	8,437,558	2,502,237	650,000	1,544,919	4,697,156

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**19 Operating lease commitments**

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Within one year	33,197	34,270
Between two and five years	4,602	37,799
	<u>37,799</u>	<u>72,069</u>

**20 Related party transactions**

There were no related party transactions in the reporting period, other than those disclosed in note 11.

**21 Cash generated from operations**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Surplus for the year	3,740,402	233,608
Adjustments for:		
Investment income recognised in statement of financial activities	(141)	(1,078)
Gift of property	(1,950,000)	-
Depreciation and impairment of tangible fixed assets	15,561	9,342
Movements in working capital:		
(Increase) in debtors	(1,405,848)	(25,659)
(Decrease) in creditors	(564,040)	(159,122)
<b>Cash (absorbed by)/generated from operations</b>	<u>(164,066)</u>	<u>57,091</u>

**22 Analysis of changes in net funds**

The Charity had no debt during the year.