

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 2024**

**HOLOCAUST EDUCATIONAL TRUST**  
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**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Craig Leviton Paul Berlyn Dame Helen Hyde DBE Michael Karp OBE Edward Lewin Marilyn Ofer Hannah Lewis MBE Lord Browne of Madingley Samuel Freedman Amelia Ireland
<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>	2 Leman St, London E1 8FA
<b>Auditors</b>	HaysMac LLP, 10 Queen Street Place, London EC4R 1AG
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<b>Solicitors</b>	BDB Pitmans LLP, One Bartholomew Close, London EC1A 7BL

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**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees present their report and financial statements for the year ended 31 March 2024.

We have been proud to deliver our educational programmes and initiatives across the UK to students and teachers from every background, ensuring that every young person in the country could access high quality and memorable Holocaust education.

As the Holocaust moves further into history, this year has been an opportunity for us to cement some of our longer-term plans to ensure that the legacy of the Holocaust will endure for generations to come.

We have delivered our vital work this year against a challenging background, as antisemitism, Holocaust distortion and misrepresentation reach unprecedented levels following the October 7<sup>th</sup> terrorist attack on Israel by Hamas. In this climate our work has never been more critical.

**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.

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 providing 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 so 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 Holocaust is denigrated or denied
- Ensuring the dangers of antisemitism are understood, and people from all walks of life are empowered to speak out against it, wherever it is found

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 materials. 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 continuing the legacy of the Holocaust for generations to come. Having seen where antisemitism can lead, they are committed to calling it out wherever it is found.

**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.

**2023 – 2024 HIGHLIGHTS**

Over the last year we are proud to have continued to deliver our programmes in schools and colleges to teachers and students from across the UK.

- 1,150 teachers have taken part in our training programmes
- Over 60,000 people heard the testimony of a Holocaust survivor through our Outreach Programme
- over 2,500 participants took part in our *Lessons from Auschwitz* Project, learning about the Holocaust and visiting its most notorious site, Auschwitz-Birkenau
- The Trust led a special initiative with His Royal Highness the Prince of Wales at Western Marble Arch Synagogue, where he met some of our young Ambassadors, Jewish students and Holocaust survivor Renee Salt BEM to hear about the impact of antisemitism

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**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 helped to establish 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 - Then Prime Minister Rt Hon 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 announced with cross party support in 2015.

2015 - Then Chancellor of the Exchequer, Rt Hon George Osborne, introduced a special commemorative medal, designed by the Royal Mint, to mark seventy years since the end of the Holocaust.

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

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

2018 - Marking 30 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, we reached 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.

2024 -The Trust lead a special initiative with His Royal Highness The Prince of Wales at Western Marble Arch Synagogue, where HRH spoke with Holocaust survivor Renee Salt BEM, Jewish students, and young Ambassadors for the Trust to hear about antisemitism today, it's impact and the role young people have in fighting it.

**OUR PROGRAMMES**

**Teacher Training**

In the past financial year, amid the backdrop of unprecedented levels of antisemitism and often challenging teaching environments, we delivered 60 teacher training sessions, reaching approximately 1,100 teachers from across the UK and at all stages in their careers, including:

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- Teacher training workshops for 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 Jewish Resistance during the Holocaust, Jewish Refugees to Britain, Escape from Denmark, and Teaching about Genocide
- An 'Exploring the Holocaust: Sources and Sites', one-day UK site-based visit in Liverpool allowing teachers to explore local history and connections to the Holocaust in their students' communities and localities
- Four-day Teacher Study Visits to both Munich and Vilnius, exploring the histories of the cities and the pedagogy of learning and teaching at and about Holocaust-related sites
- A two-day online and in-person project for Scottish teachers who have taken part in our *Lessons from Auschwitz* programme, held in partnership with the Scottish Jewish Heritage Centre, Vision Schools Scotland, Gathering the Voices, the Erika's Suitcase project in Aberdeen, and the Jane Haining Project. The programme encompassed online seminars and an in-person workshop at the Scottish Jewish Heritage Centre.
- Our intensive 'Exploring the Holocaust: UK Residential Course', a unique four-day programme, created to support those seeking to advance their teaching about the Holocaust, as well as those new to teaching about the topic
- An advanced 10-day Annual Teacher Training Course at Yad Vashem, in Jerusalem, for teachers aspiring to lead Holocaust education within their school.

***Insight from Teacher Study Visit Munich participant, May 2023***

*[Since the visit I have] Researched and created an itinerary for a Y10/Y11 trip to Munich alongside our existing Berlin trip. This will enrich the knowledge of pupils in their learning of the rise of the Nazi party and the initial enacting of the Holocaust.*

***Insight from Teacher Study Visit Lithuania participant, October 2023***

*The content was superb and really helped me to gain an appreciation for using literature and poetry in a Holocaust enquiry. Also, it was great to go to places I really would not have been able to find on my own. Finally, it really showed me the importance of place when studying and teaching the Holocaust and this is something I am going to incorporate into my Holocaust enquiry.*

***Insight from UK Residential participant, 2024***

*[The course] definitely has influenced the way I will teach in general when looking back at the pedagogical things learned throughout the course.*

**Educational Resources**

Through our flagship *Exploring the Holocaust* educational resource, teachers from across the UK have continued to have free access to interactive materials with which to teach this most challenging history in the classroom. Through a comprehensive cross-curricular scheme of work, students can grapple with the complexities of the Holocaust, as well as reflect on its legacy today. We produce a wide range of age-appropriate resources for other stages in the school curriculum, including a dedicated programme of study for children in late primary school focused on the stories of Jewish child refugees from Nazism.

**Outreach Programme**

At the Holocaust Educational Trust, we are proud that the testimony of Holocaust survivors remains at the heart of everything we do. The Trust's Outreach Programme continues to give schools and other organisations the unique and memorable experience of hearing the firsthand testimony of a Holocaust survivor, giving them an opportunity to delve into the story of one individual, family, and community. Our work with the Second and Third Generations – the children and grandchildren of Holocaust survivors – is also helping to ensure that young people will be able to put human faces to the incomprehensible statistics of the Holocaust for years to come. In the past year, this network has grown to include 15 active speakers and continues to expand. Alongside this, the Trust's trained educators continue to visit schools across the UK, delivering preparatory workshops and offering new perspectives for students to explore.

415 schools and other institutions took part in the programme this year, with 77,508 individuals hearing the testimony of a Holocaust survivor or member of the Next Generation, and/or taking part in workshops delivered by our expert educators. In January 2024, we once again offered our live webcast for secondary schools to mark Holocaust Memorial Day. Close to 25,000 people tuned in to listen to Holocaust survivor Hedi Argent MBE be interviewed by Natasha Kaplinsky OBE. Our Multi-School Outreach events have reached over 5,000 young people this year, bringing schools together to hear from a survivor.

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***Insight from John Hajdu MBE, Holocaust survivor***

*I was born in Budapest, Hungary in 1937. We lived a comfortable, peaceful, and relatively happy life, in Budapest, where my father and grandfather were both directors in the insurance business and my mother was a bookkeeper. From 1939 Hungarian Jews were impacted by a series of anti-Jewish laws. This was the beginning of more prominent antisemitism taking hold and my family being caught in its clutches.*

*My father was taken to a labour camp while my mother, aunt and I had to wear a yellow star and move into a designated "yellow-star" house. From here my mother was taken to Mauthausen concentration camp, while my aunt and I were hidden in the cupboard of a non-Jewish neighbour. This undoubtedly saved my life. I then had to move into the Ghetto, where over 60,000 Jews lived in appalling conditions I and at least 15 of us in each flat. On 17th January 1945 we were eventually liberated by the Russian army, just before the Ghetto was scheduled to be blown up. My mother was one of only 5,000 survivors of Mauthaus concentration camp, where 110,000 died.*

*Hungary then came under the control of a communist regime and life continued to be hard. Following the October 1956 'Revolution' my mother and I decided to escape to Austria. It was a perilous journey through minefields, avoiding searchlights tanks, and border guards and we finally crossed the border at 2.30am on 22nd November 1956. I managed to secure a visa for us to emigrate to England where we could start our new life. I succeeded in business in the tourism industry and various volunteering jobs. I was honoured to be recognised by her late Majesty Queen Elizabeth II with the award of MBE in the 2020 New Year's Honours for services to Holocaust education and commemoration which I received from HRH Princess Anne at Windsor Castle.*

*Working with the Holocaust Educational Trust gives me a unique opportunity to explain to thousands of students what I and many others went through during the Holocaust. It enables me to highlight the importance Holocaust education holds in teaching that persecution must be fought at all levels. I believe this is a fight that starts in schools.*

*I have been sharing my testimony on behalf of the Holocaust Educational Trust for some years now travelling the breadth of the country to schools, universities, football clubs and corporate groups. The Holocaust Educational Trust takes great care in organising and advising these sessions which ensures that each experience for both survivor and student is invaluable.*

*It never fails to amaze me to hear the variety and in-depth questions the students come up with, partly due to the lessons they receive on the subject in preparation to the visit, and partly due to the fact that they listen so attentively to my testimony. I believe my involvement is incredibly worthwhile, and I hope to carry on as long as possible. I make a point at the end of my presentation emphasising that with hard work, drive, determination, and optimism I succeeded, and so can everybody else listen to me. I intend to carry on speaking with the Trust with the same drive, determination and optimism and play my part in ensuring our vital mission can succeed.*

**The Premier League and The English Football League**

Our bespoke scheme of work for Premier League and English Football League Academies continues and is now in its fifth year. *Football Remembers the Holocaust* is a programme for 13- to 14-year-old Academy players and gives them an opportunity to learn about the Holocaust and hear the testimony of a survivor, culminating in a visit to Auschwitz-Birkenau.

***Insight from Jane Pittman, Academy Teacher, Brighton & Hove Albion FC***

*Brighton and Hove Albion have been committed to the Football Remembers the Holocaust project for several years and this has had a profound effect in several ways. Each year, our boys' under-14 squad has attended thought provoking workshops using resources produced by the Holocaust Educational Trust, The Premier League and club staff. These workshops have examined issues such as racism, how to challenge injustice, the responsibility of bystanders, allyship and tolerance, as well as teaching the boys about the Holocaust and antisemitism.*

*Thanks to the Holocaust Educational Trust, we have been able to invite Holocaust survivors to speak to the boys. Each talk has been inspirational, and the questions asked by the boys and their engagement with the speaker have been uplifting. The impact of these talks has been obvious. The boys have reflected on how to treat others and have gained confidence to challenge injustices they come across. Wider staff in the academy have attended the talks and also found them moving, interesting and thought provoking. The Outreach Programme is so powerful in teaching the lessons of the Holocaust in an accessible way.*

*Every year our scheme of work has culminated in a visit to Auschwitz which have of course been extremely impactful. The Holocaust Educational Trust staff have been brilliant in providing reflection times throughout the trip which has helped the participants process what they have seen and heard. They also led workshops and provided work packs for the young people which helped them to*

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*understand more about the Holocaust. It was great to work with other Premier League teams on these trips in a non-football environment.*

*In all of the work we have done with the Holocaust Educational Trust, we have been challenged, moved and educated about the Holocaust and about the continued importance of remembering what happened.*

**The Lessons from Auschwitz Project**

Tens of thousands of young people have taken part in our *Lessons from Auschwitz* Project in the last 25 years. In 2023-24, we reached over 2,300 young people and over 470 teachers from over 900 schools across the UK through this unique educational experience, which includes a one-day visit to the most notorious site of the Holocaust, Auschwitz-Birkenau.

Young people are able to see for themselves the place where over a million men, women and children were murdered, simply for being Jewish. They also hear the powerful testimony of a Holocaust survivor. The final stage of this programme is for young people to share what they have learnt and with their peers and wider community, through their "next steps" projects.

In February 2024, 148 teachers took part in our bespoke Continuing Professional Development course. Participants heard from Holocaust survivor Manfred Goldberg BEM before taking part in a one-day visit to the former Nazi concentration and death camp Auschwitz-Birkenau. They also took part in a series of online educational workshops focused on the history of the camp, as well as exploring pedagogical approaches to teaching the Holocaust.

**Insight from Lessons from Auschwitz student participants**

*"It was one of the most memorable experiences of my life. You hear a lot in the news and on social media about the horrors that occurred in the Holocaust but to have the opportunity to visit the camp in person made the Holocaust, in a sense, more real to me."*

*"I found it incredibly moving, tragic, inspiring and informative. The seminars helped me understand the perspective of the Jews... which was crucial when visiting Poland as I felt I understood the significance to a much higher degree than I would have without the seminar."*

*"The trip itself was incredibly moving and I found the Rabbi really inspiring as he shared his perspective on the Jews perseverance and resilience. The Follow-up seminar was also very helpful as we reflected on the trip and the talk from the Holocaust survivor was really interesting and an incredibly moving story."*

**Insight from Lessons from Auschwitz Teacher participants**

*"It was a fantastic experience for both me and the students. The way in which the trip is structured and the educators/additional speakers... make for one of the best accounts of the Holocaust that our students have ever had the privilege of bearing witness to."*

*"Throughout the day, and upon their return, students were engaging in conversations and discussions which were unparalleled to what might be achieved through discussing this momentous event by any other means. A special thanks also goes to the students group leader who went above and beyond in assisting students in comprehending the individual aspects of this event, rehumanising the Holocaust and giving students a unique insight into its impacts and legacy."*

**Ambassador Programme**

Having taken part in the *Lessons from Auschwitz* Project, participants are invested with a powerful responsibility – to share what they have learnt with their peers and wider community.

The Ambassador Programme continues to engage and educate young people from across the UK, furthering their historical knowledge of the Holocaust, empowering them to lead the way in preserving its legacy, and encouraging them to continue to share what they have learnt. These young advocates devise their own projects to share the memory of the past in their communities.

As antisemitism continues to rise in the UK and beyond and young people are increasingly exposed to hate, misinformation and disinformation our young Ambassadors are on the front line of ensuring the truth of the past and speaking out against antisemitism today wherever it is found.

Over the past year, Ambassadors have taken part in the following initiatives:

**Scottish Ambassador Celebration Day**

In April 2023 we hosted a celebration day for our Scottish Ambassadors. This event was held in the Scottish Parliament, and we were delighted to have Paul O'Kane MSP, who represents the West Scotland region, sponsor the event which was attended by Ambassadors,



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MSPs and friends and supporters of the Trust. Guests heard from Cabinet Secretary for Education and Skills, Jenny Gilruth MSP; Trust Ambassador Lindsay Haggart and Gillian Field, daughter of the late Holocaust survivors Henry and Ingrid Wuga.

**Ambassador Conference**

In July 2023 we welcomed hundreds of Ambassadors, A-level students, and their teachers to a day of workshops, lectures and discussions. Guests heard from the Chief Rabbi, Sir Ephraim Mirvis; Professor Robert Eaglestone; Professor Philip Spencer; Lord Daniel Finkelstein OBE and Michelle Richman, daughter of the late Zigi Shipper BEM, Holocaust survivor. At the conference we celebrated 10 years of the Ambassador programme and launched our #10for10 campaign where we asked Ambassadors to complete 10 actions to mark 10 years of the programme.

**Ambassador Study Visit – Yad Vashem**

In August 2023, 19 Regional Ambassadors took part in a 10-day study visit to the World Holocaust Remembrance Centre, Yad Vashem. Ambassadors took part in an intensive academic course led by experts in the Holocaust. Topics covered included: The Holocaust and genocide; Judaism; antisemitism; ghettos; perpetrators; rescuers and the final solution. In addition to the academic syllabus, the programme included presentations from graphic novelist, Michel Kichka and Dr Efraim Zuroff, Director of the Simon Wiesenthal Centre in Israel. Participants were also privileged to hear from Holocaust survivor Aliza Landau.

During the visit, Ambassadors took part in excursions to the Old City in Jerusalem, Masada, and Ein Gedi, visited the Israel Museum and explored Machane Yehuda Market. We were also invited to attend a Shabbat service, something the group felt privileged to be part of. Ambassadors were delighted to have the opportunity to be immersed in Jewish and Israeli culture.

On the final day in Tel Aviv, the group met with the British Ambassador to Israel, H. E. Simon Walters, at his residence, where they had the opportunity to discuss their work with the Trust.

**Regional Ambassador Day**

In November 2023, we hosted a Regional Ambassador Day at the National Holocaust Centre and Museum. Ambassadors spent the day exploring the Holocaust and considering its themes. The group also attended a lecture from Andrea Hammel, on her new book 'The Kindertransport, what really happened' and presented their planned projects to mark Holocaust Memorial Day in January 2024.

**Understanding Antisemitism in the UK**

We launched this year's 'Understanding antisemitism in the UK' educational series, with the first programme 'Britain and the Holocaust' in November 2023. We explored the rich history of British Jewish communities and how antisemitism affected them throughout the Second World War and still does today. The course demonstrated to the Ambassadors the context of antisemitism today and the new challenges in today's climate, facing levels of antisemitism not seen since UK records began. We were very pleased to welcome Dr Bea Lewkowicz, the Director of the AJR Refugee Voices Testimony Archive; Martin Winstone, Senior Historical Advisor at the Trust and Dora Hirsh from the Union of Jewish students to present to Ambassadors as part of this course.

**Insight from Ambassador Conference Attendees 2023**

*They looked at the Holocaust in a way that I have never approached it before and made me want to do further research in that specific area. I thoroughly enjoyed talking to Ambassadors and meeting other Ambassadors in my cohort. Also, I found it rewarding when broadening my perspective about the Holocaust's influence, past and present. Being in a room with like-minded people, all gathering for an important cause. The energy is infectious at AmCon to say the least. Thank you so much for putting on such an incredible, memorable and meaningful event. Your hard work and dedication has not gone unnoticed!*

**Insights from Ambassador Understanding Antisemitism Course Students, 2023**

*The course was an amazing opportunity to further expand my knowledge on antisemitism and its contemporary relevance. To hear from multiple experts was incredible and something everyone should do if given the opportunity.*

*I am very grateful to have been able to hear from such a variety of speakers throughout the weeks of the course! Each week has been engaging and thought provoking.*

*I really enjoyed challenging myself in a different way, by creating content responding to what I learnt - in a new style. This has inspired me to see how I could stretch my creativity a bit further and keeping learning too - to feel more confident.*

*I was speaking to some of my friends about the work of the Trust and the charity and the more I talk to others regarding antisemitism, the more I realise that many people have an underlying fear/dislike of Jews. This is not necessarily borne out of direct hate, but due to the accumulation and pervasiveness of various antisemitism sources and stereotypes that they've encountered which have stuck with them even if they hadn't considered it. By encouraging them to engage in my material and other ambassador's projects, it enables us to slowly erode the mental wall of antisemitism.*

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*Overall, I found the project very fulfilling. It is still always hard to read about the horrors that the Jewish community have and continue to experience, but that just reinforces to me how vital of a history this is.*

*I very much enjoyed the course, and it has proven to be very valuable in adding to my limited (at the time) understanding of antisemitism. I feel like I have learned a lot and can use that knowledge and confidence now to spot antisemitism in my day-to-day life but also to speak up when necessary.*

*Thank you! As a student and educator who tries to keep myself informed on the experiences of people with other marginalised identities from my own, this was invaluable. I look forward to any other courses that the Trust may offer.*

*Thank you for running the course. I enjoyed the variation in the speakers' background of expertise as it gave a range of thoughts and opinions.*

**Holocaust Memorial Day 2024**

Holocaust Memorial Day (HMD) falls annually on 27<sup>th</sup> January – the anniversary of the liberation of Auschwitz-Birkenau. The day 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 live webcast with Holocaust survivor Hedi Argent MBE interviewed by Natasha Kaplinsky OBE which was watched by over 24,000 students across the country.
- Educational resources for teachers created to reflect this year's theme for Holocaust Memorial Day, 'the Fragility of Freedom'.
- A two-day programme for local secondary schools to learn about the Holocaust and mark Holocaust Memorial Day at St. Alban's Cathedral, in partnership with the Wiener Holocaust Library and the Holocaust Memorial Day Trust.

In addition to these events, Holocaust survivors shared their testimony with school groups, local councils and religious groups throughout January and February. Ambassadors organised candle lighting ceremonies, created resources, attended Holocaust Memorial Day events across the UK, hosted talks in their schools and universities and organised survivor testimony in their schools. We supported teachers with their planning for HMD, including a resource pack with suggested readings and assembly guidance.

**Special initiatives**

- Throughout the month of January, the incredible life stories of five Holocaust survivors were on display in the House of Commons, sponsored by the Speaker of the House of Commons, Sir Lindsay Hoyle MP.
- We collaborated on a special commemorative event at JW3 which was co-created by our Ambassadors and included testimony of Holocaust survivors.

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

- A reception in Parliament was held to mark Holocaust Memorial Day. Speakers included Leader of the Opposition Sir Keir Starmer MP; Speaker of the House of Commons Sir Lindsay Hoyle; Secretary of State for Communities and Local Government Rt Hon Michael Gove; Holocaust survivor Manfred Goldberg BEM and one of our young ambassadors. The gathering was attended by over 200 people including MPs, Lords, Holocaust survivors and supporters of the Trust.
- A meeting between Prime Minister Rt Hon Rishi Sunak MP and Holocaust survivor Lily Ebert MBE took place in January 2024. This was shared on the Prime Minister's social media on the day itself and was widely shared and reported.
- A conversation between Holocaust survivor Eve Kugler BEM and a student was filmed in 10 Downing Street and shared on the Prime Minister's social media in the lead up to Holocaust Memorial Day.
- A Holocaust Memorial Day Debate in the House of Commons and the House of Lords had thoughtful contributions from Lords and MPs. Many Members spoke warmly of Holocaust survivors they had met, Ambassadors in their constituency and the work of the Trust.
- Our Book of Commitment was signed by hundreds of MPs from across the House, including the Prime Minister, the Leader of the Opposition, the Speaker of the House, and Members of Cabinet and Shadow Cabinet. We were pleased that the Book of Commitment was also available in the House of Lords and in the Scottish and Welsh Parliaments.
- Members of the Senedd heard the testimony of Holocaust survivor Eva Clarke BEM and reflections from Holocaust Educational Trust Ambassadors and MSPs heard from Ambassadors in the Scottish Parliament's Time for Reflection.
- A cross-Whitehall event for civil servants where Janine Webber BEM shared her testimony with civil servants. The event also included contributions from Permanent Secretary, Tamara Finkelstein CB.

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- We also supported Government departments marking the day, including:
  - Department of Health and Social Care
  - Cabinet Office
  - HM Treasury
  - Department for Levelling Up, Housing and Communities
  - Foreign, Commonwealth and Development Office
  - Department for Education
  - Department for Culture, Media and Sport
  - Ministry of Justice
  - Department for Transport
  - HM Revenue & Customs
  - Department for Business and Trade
  - Department for Energy, Security and Net Zero
  - Department for Science, Innovation and Technology

Through supporting government departments in marking Holocaust Memorial Day, we reached close to 5,000 civil servants.

We worked with companies and organisations to mark the day, including Linklaters, Deloitte, HSBC, Lloyds Banking Group, Bourne Leisure, and the Bank of England. We were able to reach over 4,000 people through these and similar events.

We saw widespread media coverage, including The Times, The Telegraph, The Guardian, The Metro, The Independent and broadcast coverage on The BBC and Sky News, as the day was marked across the country.

**Yom HaShoah commemorations**

In April 2023 we marked Yom HaShoah, the Jewish day of remembrance for the Holocaust. The Trust attended and supported several events, including Holocaust Educational Trust Ambassadors and Holocaust survivor Janine Webber BEM speaking at an event at Bushey United Synagogue. Karen Pollock CBE was also joined by 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 Janine Webber BEM and were able to ask questions during a discussion relating to remembrance. The Trust also organised a Zikaron BaSalon hosted by the Spokesperson for the Israel Embassy in London where 11 distinguished journalists, including ITV's Robert Peston, heard from survivor Manfred Goldberg BEM. We worked with companies and organisations to mark the day, including PwC, Goldman Sachs, and Compare the Market. We were able to reach over 2,000 people through these events.

Five of our Regional Ambassadors represented the Holocaust Educational Trust on 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.

**PRESS AND SOCIAL MEDIA**

Over the past year the Holocaust Educational Trust has been featured in over a thousand different press outlets, including newspapers, lifestyle magazines, online news websites and local and foreign press, with coverage featuring in all leading publications including BBC News, Sky News, ITV, Telegraph, Guardian, Times, The Sun, Jewish News, Jewish Chronicle, Hello Magazine and Good Housekeeping.

**LOOKING AHEAD**

2024-2025 will represent a crucial, unprecedented year for the Holocaust Educational Trust.

During the 2023-2024 year, we began to grapple with a changing, challenging landscape. Holocaust education is being delivered against a backdrop of unprecedented antisemitism, in the UK and globally, following the October 7th terrorist attack in Israel and the subsequent war in Gaza. Antisemitism has seeped into the mainstream, with protests and marches held week on week, chanting slogans that call for the destruction of the Jewish State, comparing Israel to the Nazis, and distorting the truth of the Holocaust. On campuses across the UK we have seen Jewish students isolated, we have seen encampments using antisemitic rhetoric, and we have even seen conversations about banning the Union of Jewish Students. In schools, we have seen student protests, and we have seen antisemitic incidents increase, even in classrooms.

It is against this backdrop that the Holocaust Educational Trust delivers its vital work – ensuring that young people across the country

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have access to high-quality and memorable Holocaust education, and that young people know that antisemitism sadly did not end with the liberation of the camps of Europe. In 2024-2025 we will redouble our efforts to educate, and we will work to ensure that the anti-Jewish hatred we see online, on our streets, and in our classrooms, is not able to go unchecked.

In 2025 we will mark the 80th anniversary of the liberation of the concentration camps of Europe – a crucial moment as we mark what may be the last significant anniversary where Holocaust survivors are able to play a role in commemorations. The Trust will be working to ensure that this anniversary is marked appropriately, and that across the country people remember the 6 million Jewish men, women and children murdered in the Holocaust and are able to pay tribute to the survivors.

In 2024 we will launch our groundbreaking new project: *Testimony 360: People and Places of the Holocaust*. This innovative programme, sponsored by the Eyal & Marilyn Ofer Family Foundation in partnership with the Holocaust Educational Trust and USC Shoah Foundation, will give students a unique opportunity to have a conversation with a Holocaust survivor, long after the survivors themselves are no longer with us. Participants will virtually explore the sites where those survivors lived before the war, the places they were deported to, the camps where so many lived and died – all without leaving their classroom. This interactive, and cutting-edge project will ensure that even when the Holocaust is no longer in living memory, it will be remembered and learnt about in a unique, inspiring, and experiential way – because we know that when young people have a meaningful experience, it stays with them.

As the world around us changes, we will be undertaking a strategic review, ensuring that we are able to deliver the most needed educational programmes and resources to meet the ever-changing needs of teachers, students, and the public. Alongside this, to ensure we are equipped for the future, we will undertake a governance review.

We know that the Holocaust is moving further into history. Sadly, Holocaust survivors are becoming older, frailer, and fewer. In the coming year we will work to ensure that as many people as possible can hear from Holocaust survivors, while they are still able to share their story. We know those young people will carry the legacy and memory of the survivors with them, helping to ensure the Holocaust is remembered in the future.

Through our *Lessons from Auschwitz* Project, thousands of young people from across the UK will have the opportunity to see for themselves the site of the former Nazi concentration and death camp Auschwitz-Birkenau. We know that they return inspired to learn more and passionate about ensuring the Holocaust is never forgotten. On their return, as they join our Ambassador community, we will ensure that these young people have access to in-depth educational programmes about the Holocaust and equip them with the skills to identify antisemitism today – and to call it out, wherever it is found.

We will continue to train teachers, in every corner of the country, at every stage in their career. We will equip them with the skills and knowledge that they need to deliver the highest-quality Holocaust education, with the hope that ever more students will leave school remembering inspiring lessons taught by passionate teachers.

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.

As antisemitism continues to blight our society, we will deliver all our work with renewed energy, urgency, and dedication to ensure it has no place in the UK.

**IN MEMORIAM**

As time passes, we are reminded of how frail the firsthand witnesses to the Holocaust are becoming. In the past year we were deeply saddened to lose some of the leading lights in Holocaust education.

**Sir Ben Helfgott MBE 1929-2023**

We mourned the passing of one of our founding Trustees and more recently, Honorary Patron, Sir Ben Helfgott MBE. Sir Ben was an unstinting supporter of the Trust and a leader for the survivor community. He was our mentor and friend, and we have been immensely lucky to have had his support for so long. Tributes have been received from far and wide, from HM The King, Prime Minister Rishi Sunak, former Prime Ministers and other world leaders.

Ben endured the unimaginable during the Holocaust, experiencing appalling conditions in the Piotrkow Ghetto and surviving Buchenwald, Schlieben and Terezin. He witnessed horrific violence and lost almost his entire family. After liberation he came to the UK as one of The Boys – 732 child survivors of the Holocaust. Although they had nothing, these survivors made relationships that lasted for the rest of their lives.

In 1963 he established the 45 Aid Society – a group designed to support survivors, and later to support other worthy causes. Ben always

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worked to ensure that survivors were looked after – he was a true leader of the survivor community. Just 11 years after his liberation from the Nazi concentration camps, Ben Captained the British Weightlifting Team at the 1956 Melbourne Olympics. He went on to represent Britain in the 1960 Rome Olympics, the 1958 Commonwealth Games, where he won Bronze, and three Maccabiah Games where he won Gold each time. He was dedicated, committed, and refused to let anything stand in his way.

Despite everything that he went through, Ben had the foresight to understand that education was crucial. He led the way in ensuring that young people in the UK will always know what happened during the Holocaust. He was so determined, he inspired everyone he met and encouraged other survivors to share their testimonies. He served on Boards of Holocaust organisations and represented the UK in international bodies. He shared his time and his expertise generously and unwaveringly. His work will ensure that the Holocaust will always have a permanent place in our nation's memory. Ben also worked towards improving Polish-Jewish relations, he campaigned for restitution of stolen belongings and highlighted the need for memorials to the Holocaust.

**Michael Browne BEM 1930-2023**

Michael was born in Silesia and then later moved to Germany. After the events of Kristallnacht, Michael and his sister Hannah came to the UK on the Kindertransport. Michael's parents were murdered in Riga. Michael dedicated the last few years of his life to speaking to schools via the Trust's Outreach Programme, sharing his experiences with the next generation.

**Marcel Anisfeld 1934-2023**

Marcel was born in Nowy Sacz, Poland and fled to the Soviet-occupied zone of Poland in order to avoid Nazi persecution. Here, he was deported to Siberia and made to work as a slave labourer. He came to the UK after liberation, alongside his sister. Marcel spoke on behalf of the Trust for many years.

**Toby Biber BEM 1924-2023**

Toby was born in Poland in 1925 and survived the Krakow Ghetto before being deported to Plaszow concentration camp and then to Auschwitz-Birkenau. Toby was eventually liberated by British troops from Bergen-Belsen concentration camp in April 1945. After liberation, Toby met her husband to be, fellow Holocaust survivor Max. Toby and Max married in Bergen Belsen Displaced Persons camp in April 1946. Toby dedicated much of her later life to start educating about the Holocaust and regularly spoke via the Trust's Outreach Programme, and through other organisations, for many years.

**George Vulkan BEM 1929-2024**

George was born in Vienna in 1929 and witnessed the events of The Anschluss before fleeing with his family to the United Kingdom. He dedicated many years to the Trust's Outreach Programme.

**Victor Greenberg 1929-2024**

Victor was born in 1929 in Majden, Slovakia. In 1944, he was deported to Auschwitz with his family who were murdered upon arrival. From Auschwitz, he also endured Mauthausen, Gusen and Gunskirchen concentration camps until he was liberated in May 1945. Victor had not spoken for the Trust for many years but will be remembered for the years he dedicated to sharing his testimony.

**Nathaniel Fiennes, 21st Baron Saye and Sele, DL 1920-2024**

Nathaniel Fiennes was one of the first British soldiers to enter Belsen in April 1945. He couldn't speak about the horrors he witnessed until he was in his 90s, almost 70 years later. In 2020, Lord Saye and Sele worked with the Trust on our Belsen 75 commemorative Project and met Belsen survivor Mala Tribich MBE that year.

**Henry Wuga MBE 1924-2024**

Henry Wuga MBE passed away at the age of 100. Henry came to the UK on the Kindertransport in 1939 and spent many decades sharing his testimony alongside his beloved wife, Ingrid, who passed away in 2020. Henry was a committed supporter of the Trust and a dear friend, particularly to the Ambassador community in Scotland. We are proud to know and work closely with his daughters through our vital Next Generation programme.

It is a credit to Henry and his invaluable contribution to Holocaust education and remembrance that his life and passing have been acknowledged so widely in the press.

*May their memory be a blessing.*

**FUNDRAISING**

Fundraising is led by a small in-house team who raise funds from individual donors, Trusts and Foundations, institutions, legacies and fundraising events. The team are supported by a lay Fundraising committee, led by Paul Phillips OBE, who guide our fundraising activity

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and help cultivate new donors. In September 2023, we held our annual appeal dinner at The Roundhouse, Camden for the second year. We were joined by over 640 guests including supporters, Holocaust survivors, Members of Parliament, and members of the Jewish community. The event raised over £1.2m, over 50% of our total voluntary income.

Ensuring we remain fully compliant with fundraising regulations continues to be an organisational priority. We are a paid member of the Fundraising Regulator working in compliance with their fundraising standards and we follow the code of fundraising practice. Our team are fully trained with GDPR legislation to ensure all activity (including our database) complies with the data protection act and we have received no complaints in relation to our fundraising activities in the current year (2022-23: Nil).

We greatly value our relationship with donors and communicate by email, telephone and letter, in accordance with their stated preferences. We prioritise handling donations and records securely, ensuring gifts are used for the purpose for which they were given. We value open and honest conversation with our donors, informing them of the impact of their support. Our Gift Acceptance Committee ensures due diligence is undertaken for gifts over £50,000 and are in accordance with our policy to ensure transparency, accountability, and ethical practices.

We extend our deepest thanks to all our donors and supporters throughout the year who have generously contributed to our work and made a real difference to our cause. We can only do our vital work thanks to their generosity.

**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).

At 31 March 2024, our total fund balance was £8,279k (2023: £8,349k). £551k (2023: £1,752k) of this total are restricted funds and not available for the general purposes. A further £1,043k (2023: £475k) is held as designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes, as set out on page 37, leaving free reserves of £4,023k after adjusting for the net value of fixed assets and designated funds, but not for fixed asset investments.

**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 met its Annual Appeal dinner income targets 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) governed by its memorandum and articles of association, and a registered charity.

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 (dec. 23 June 2023)
- Rt Hon Lord Mackay of Clashfern
- Lady Merlyn-Rees JP

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

- R. Stephen Rubin OBE, Joint President
- Paul Phillips OBE, Joint President
- Lord Hunt of Wirral, Vice President

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

- Craig Leviton, Chairman
- Paul Berlyn, Treasurer
- Paul Phillips OBE (resigned 25 June 2024)
- Martin Paisner CBE (resigned 6 July 2023)
- Dame Helen Hyde DBE
- Michael Karp OBE
- Edward Lewin
- Hannah Lewis MBE
- Marilyn Ofer
- Lord Browne of Madingley
- Samuel Freedman
- Amelia Ireland

**Council**

- James Clappison
- Dame Louise Ellman DBE
- Rt. Hon Andrew Lansley CBE
- Lord Mendelsohn of Finchley
- 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 Joint Presidents and/or the Operations and Governance subcommittee which is comprised of the Joint President, Chairman, Treasurer, and senior Trustee Michael Karp OBE.

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
- Clementine Smith - Director of Programmes and Deputy Managing Director
- Anita Parmar MBE - Head of Lessons from Auschwitz Project
- Ian Larkham - Head of Finance (Left April 2024)

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Part time members of the senior management team:

- Laura Burrows - Managing Director
- Kirsty Young - Chief of Staff
- Malka White - Head of Operations

In addition to a staff team of approximately 44.1 FTE (including 1 member of staff maternity leave), the Trust also makes use of the services of around 75 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. Budgeted expenditure for the financial year to 31 March 2025 is over £6m with £2.7m of income secured for restricted purposes against this.

Based on year-to-date information as at 26th September 2024 and projections made in September 2024, it would be expected that during the twelve months to the end of October 2025, net expenditure would amount to approximately £583k.

The free reserves, less those amounts relating to fixed assets, amount to £4,023k (2023: £3,421k). The increase in free reserves reflects a £1m transfer from restricted funds following the resolution of an historical matter (detail within Note 17). Free reserves are therefore considered sufficient for the next 12 months.

Free reserves will continue to be monitored and reviewed in line with future plans and identified risks.

**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**

Primary risks identified by the Trust as being amongst the key risks during 2023/24, and the controls and mitigations in place are:

**1. Security, safety, and wellbeing**

**Details of Risk:** Security, safety and wellbeing of participants, staff, volunteers or survivors is put at risk, either in in person programmes/events or online

**Key Controls:** The Trust takes safeguarding very seriously and has robust staff and supplier selection processes in place. All HET educators and staff have DBS checks in place. All staff, including freelance staff, undertake mandatory safeguarding training annually. Monthly safeguarding meetings are in place, our safeguarding register is regularly updated, and our Deputy Safeguarding Leads are trained, including the *Lessons from Auschwitz* Manager.

The Trust communicates regularly with travel agents and sources such as the Foreign, Commonwealth and Development Office and British Embassy in Poland to seek advice on the safety status in overseas countries. Full risk assessments and checks have been carried out for all aspects of our *Lessons from Auschwitz* project and other educational visits including on staff, suppliers and sites visited. A medical practitioner travels on the one-day visits to Auschwitz-Birkenau and key logistical staff are first-aid trained. As well as this, an Incident Response Team in the UK is in place for each visit, to work alongside staff in Poland, should any emergencies occur.

Office security protocols are in place, together with an emergency plan. The Operations & Facilities Manager and Head of Operations have received robust security training. Several staff are trained first aiders & mental health first aiders, and all staff are trained in emergency protocols with mandatory fire training provided for staff.



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If the safety status of the country visited is in doubt, then a visit will be postponed, cancelled or abandoned. The Trust has detailed procedures in place to deal with any major accidents or crises that may occur whilst on a visit both when in the UK and overseas. Our risk assessment and contingency plans are continually reviewed and updated to ensure visits can be carried out safely.

**2. Decline in accessibility to firsthand survivor testimony**

**Detail of Risk:** As the Holocaust moves from living memory, and survivors are no longer able to share their testimony, there is risk around how the Holocaust will be remembered and understood by the next generation

**Key controls:** The Trust continues to drive innovative developments of our programmes, ensuring content is engaging and memorable and will be accessible long into the future. These efforts include working closely with survivors, educators and partners to ensure testimony continues to be central to our delivery and working towards new methods of creating memorable learning experiences which resonate with students.

The Trust's launch of Testimony 360: People and Places of the Holocaust, sponsored by the Eyal & Marilyn Ofer Family Foundation in partnership with the Holocaust Educational Trust and USC Shoah Foundation, will give students a unique opportunity to have a virtual conversation with a Holocaust survivor, long after the survivors themselves are no longer with us. Participants will also be able to virtually explore the sites where those survivors lived before the war, the places they were deported to, the camps where so many lived and died – all without leaving their classroom.

**3. Cyber Security/Breach of data**

**Detail of Risk:** Loss of data due to malfunction or unauthorised access to data systems, a social media hack or compliance with relevant data protection procedures (GDPR).

**Key Controls:** All of our data is backed up, only available to a limited number of users and is password protected. The Trust has two-factor authentication for access in place and has invested in additional email protection software. New cyber security measures are in place including external penetration testing. All staff are trained in data protection, GDPR legislation and cyber security. We also have a Cyber Essentials & Cyber Essentials Plus certification and an external data protection consultancy (the DPO Centre) engaged, with a named Data Protection Officer. As well as this, we are in the process of clearing our archive storage in line with our retention schedule.

Regular risk assessments take place on the storage and use of data and data management and security systems are reviewed and amended accordingly.

**4. Organisational Infrastructure**

**Detail of Risk:** Ensuring co-ordinated systems integration and data management for consistent reporting.

**Key Controls:** A new ERP finance system is being implemented which is due to launch in 2024 and we are considering a new CRM system. New internal purchase reference systems and robust budget tracking systems have also been introduced. Data management and security systems have been reviewed and amended accordingly and an external data protection agency provides support in the event of a breach or issue of non-compliance.

**5. Capacity & staffing**

**Detail of Risk:** Loss of key personnel and insufficient capacity or expertise

**Key Controls:** A comprehensive People Plan for 2024/25 has been devised, based on input from staff and results from the 2023 annual Staff Survey, which includes a focus on development, retention, and training.

There is a focus on staff wellbeing and organisational culture remains a priority. There is also ongoing work on an organisational strategy and objectives to enable the organisation to forward plan resource and capacity for delivery with our focus being on legacy planning and staff development for loss of key personnel. Staff are required to give sufficient notice before leaving the organisation allowing time for the recruitment of new members of staff.

Support packages including health insurance, an employee assistance scheme, income protection and sick pay are all in place for staff. We had educator training in August and September 2023 to increase our Lead Educator pool by Spring 2024.

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**6. Holocaust Educational Trust's income reduces**

**Detail of Risk:** Reduction in income or cessation of Government funding for the *Lessons from Auschwitz* Project.

**Key Controls:** Our fundraising team are working to diversify income streams and develop an ambitious three-year plan for fundraising. Our funding from our *Lessons from Auschwitz* project from the Department for Education in England and funding from the Scottish Government both run until March 2025. The Trust has 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.

Currently reserves are in a good position and funding gaps are escalated to the Senior Management Team and relevant Trustee group.

**7. Reputational Risk**

**Detail of risk:** The Trust's reputation is adversely affected by external negative attention.

**Key Controls:** We have a Public Affairs subcommittee to support on any reputational issues. Staff, Educators and Regional Ambassadors are all signed up to a code of conduct and all event risk assessments include reputational risks and managing any external speakers on behalf of the Trust. Our fundraising system allows improved monitoring of donation provenance. Our Donations Acceptance Committee reviews and approves large donations from new sources, and we have a Know Your Donor policy.

**8. Governance Risk**

**Detail of Risk:** Trustees unable to provide sound leadership due to turnover / low numbers.

**Key Controls:** We have a sufficient number of Trustees who each serve a minimum term of 3 years. New Board Members are recruited on a regular basis thus ensuring a breadth of experience and expertise. We have identified term limits to be able to plan in advance for trustee recruitment. An external governance review has been undertaken to ensure our governance is suitable and in line with best practice.

**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.

**Statement of trustees' responsibilities**

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.
- 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

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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.

On 19 November 2024 the company's auditor changed its name from haysmacintyre LLP to HaysMac LLP.

**Approval**

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

A handwritten signature in black ink, appearing to read 'cleviton' in a cursive script.

Craig Leviton  
Chairman

Date: 27.11.24

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF HOLOCAUST EDUCATIONAL TRUST**

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**Opinion**

We have audited the financial statements of Holocaust Educational Trust for the year ended 31 March 2024 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 2024 and of its net movement in funds, 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.

**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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**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 charitable company and its environment obtained during the audit, we have not identified material misstatements in the Trustees' Report (which incorporates the directors' report).

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF HOLOCAUST EDUCATIONAL TRUST  
FOR THE YEAR ENDED 31 MARCH 2024**

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We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity 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 by the charitable company, 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 for the financial statements**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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

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

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to Charity law and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, and consider other factors such as income tax, payroll tax and sales tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Audit procedures performed by the engagement team included:

- Inspecting minutes of Trustees' meetings;
- Reviewing allocations and disclosures relating to restricted funds;
- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF HOLOCAUST EDUCATIONAL TRUST**

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involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditor's-responsibilities>. 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, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Stokes (Senior Statutory Auditor)

For and on behalf of HaysMac LLP, Statutory Auditors  
10 Queen Street Place  
London  
EC4R 1AG

Date: 28/11/2024

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

**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2024**

**Current financial year**

		Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	Notes	£	£	£	£	£
<b><u>Income from:</u></b>						
Donations and legacies	3	927,551	-	110,242	1,037,793	1,076,483
Charitable activities	4	-	-	2,805,691	2,805,691	2,604,268
Other trading activities	5	1,233,606	-	-	1,233,606	1,241,131
Investments	6	90,437	-	-	90,437	11,019
Other income	7	4,574	-	254	4,828	322
<b>Total income</b>		2,256,168	-	2,916,187	5,172,355	4,933,223
<b><u>Expenditure on:</u></b>						
Raising funds	8	268,598	-	-	268,598	251,511
Charitable activities	9	1,636,411	345,504	3,220,280	5,202,195	4,781,208
<b>Total expenditure</b>		1,905,009	345,504	3,220,280	5,470,793	5,032,719
Net gains on investments		228,235	-	-	228,235	10,801
<b>Net income/(expenditure) before transfers</b>		579,394	(345,504)	(304,093)	(70,203)	(88,695)
<b>Transfers between funds</b>	17, 18	(17,327)	913,796	(896,469)	-	-
<b>Net movement in funds</b>		562,067	568,292	(1,200,562)	(70,203)	(88,695)
Fund balances at 1 April 2023		6,122,086	475,000	1,751,777	8,348,863	8,437,558
<b>Fund balances at 31 March 2024</b>		6,684,153	1,043,292	551,215	8,278,660	8,348,863

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**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2023**

Prior financial year		Unrestricted funds general 2023	Unrestricted funds designated 2023	Restricted funds 2023	Total funds 2023
	Notes	£	£	£	£
<b><u>Income from:</u></b>					
Donations and legacies	<b>3</b>	431,772	-	644,711	1,076,483
Charitable activities	<b>4</b>	-	-	2,604,268	2,604,268
Other trading activities	<b>5</b>	1,241,131	-	-	1,241,131
Investments	<b>6</b>	11,019	-	-	11,019
Other income	<b>7</b>	322	-	-	322
<b>Total income</b>		1,684,244	-	3,248,979	4,933,223
<b><u>Expenditure on:</u></b>					
Raising funds	<b>8</b>	251,511	-	-	251,511
Charitable activities	<b>9</b>	1,667,986	-	3,113,222	4,781,208
<b>Total expenditure</b>		1,919,497	-	3,113,222	5,032,719
Net gains on investments		10,801	-	-	10,801
<b>Net income/(expenditure) before transfers</b>		(224,452)	-	135,757	(88,695)
<b>Transfers between funds</b>	<b>17, 18</b>	35,000	(35,000)	-	-
<b>Net movement in funds</b>		(189,452)	(35,000)	135,757	(88,695)
Fund balances at 1 April 2022		6,311,538	510,000	1,616,020	8,437,558
<b>Fund balances at 31 March 2023</b>		6,122,086	475,000	1,751,777	8,348,863

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**

**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	13	2,661,133		2,701,095	
Investments	14	4,928,332		2,019,163	
			7,589,465		4,720,258
<b>Current assets</b>					
Debtors	15	1,009,038		2,914,521	
Cash at bank and in hand		101,139		1,487,452	
			1,110,177		4,401,973
<b>Creditors: amounts falling due within one year</b>	16	(420,982)		(773,368)	
<b>Net current assets</b>			689,195		3,628,605
<b>Total assets less current liabilities</b>			8,278,660		8,348,863
<b>Income funds</b>					
Restricted funds	17	551,215		1,751,777	
<u>Unrestricted funds</u>					
Designated funds	18	1,043,292		475,000	
General unrestricted funds		6,684,153		6,122,086	
			7,727,445		6,597,086
			8,278,660		8,348,863

The financial statements were approved by the Trustees

*P Berlyn*

Paul Berlyn

**Trustee**

Date: 28/11/2024

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

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	22		1,322,363		13,866
<b>Investing activities</b>					
Purchase of tangible fixed assets		(108,709)		(742,531)	
Purchase of investments		(2,600,297)		(2,000,000)	
Investment income received		330		1,352	
<b>Net cash used in investing activities</b>			(2,708,676)		(2,741,179)
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(1,386,313)		(2,727,313)
Cash and cash equivalents at beginning of year			1,487,452		4,214,765
<b>Cash and cash equivalents at end of year</b>			101,139		1,487,452

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**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 2 Leman St, London E1 8FA.

**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 has received significant gifts in the past leading to a healthy reserves position, these reserves will be used to cover any future operating losses should the need arise however, current forecasts still 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 Income**

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**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies (continued)**

**1.5 Expenditure**

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% - 5% 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 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.8 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).

**1.9 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.

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies (continued)**

**1.10 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. With the exception of fixed asset investments, these financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**1.11 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.

**1.12 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.

**Critical judgements**

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. No significant estimates, judgements or assumptions have been applied other than depreciation noted above, in the preparation of these financial statements.

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

**NOTES TO THE FINANCIAL STATEMENTS**

***FOR THE YEAR ENDED 31 MARCH 2024***

**3      Donations and legacies**

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	927,551	110,242	1,037,793	366,772	644,711	1,011,483
Gifts in kind	-	-	-	65,000	-	65,000
	<u>927,551</u>	<u>110,242</u>	<u>1,037,793</u>	<u>431,772</u>	<u>644,711</u>	<u>1,076,483</u>

There were no 'Gifts in kind' received in 2024.

In 2023, the 'Gifts in kind' relates to advertisement credit received from a social media platform. The value of the gift in kind amounted to £65,000 which was all unrestricted income.

4 Charitable activities

	Lessons from Auschwitz 2024 £	Secondments 2024 £	Total 2024 £	Lessons from Auschwitz 2023 £	Secondments 2023 £	Total 2023 £
Performance related grants	2,789,836	15,855	2,805,691	2,523,014	81,254	2,604,268
	<u>2,789,836</u>	<u>15,855</u>	<u>2,805,691</u>	<u>2,523,014</u>	<u>81,254</u>	<u>2,604,268</u>

All income received in both years is restricted.

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**5 Other trading activities**

	<b>Unrestricted funds general 2024 £</b>	Unrestricted funds general 2023 £
Annual dinner and other event income	<u>1,233,606</u>	<u>1,241,131</u>

**6 Investments**

	<b>Unrestricted funds general 2024 £</b>	Unrestricted funds general 2023 £
Income from listed investments	90,107	9,666
Interest receivable	330	1,353
	<u>90,437</u>	<u>11,019</u>

**7 Other income**

	<b>Total funds 2024 £</b>	Total funds 2023 £
Other income	<u>4,828</u>	<u>322</u>

**8 Raising funds**

	<b>Unrestricted funds general 2024 £</b>	Unrestricted funds general 2023 £
<u>Costs of fundraising</u>		
Other fundraising costs	<u>268,598</u>	<u>251,511</u>



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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**9 Charitable activities**

	Lessons from Auschwitz	General education and resources	Events and conferences	Total	Lessons from Auschwitz	General education and resources	Events and conferences	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Staff costs	818,168	1,123,672	293,186	2,235,026	554,088	1,138,030	166,937	1,859,055
Public relations & marketing	-	183,810	-	183,810	19,428	34,017	25,049	78,494
Travel & accommodation	1,411,967	171,387	4,771	1,588,125	1,156,509	182,084	7,117	1,345,710
Office running costs	15,647	504,822	-	520,469	196,363	560,862	42,118	799,343
Venue hire	11,819	-	83,919	95,738	18,612	23,590	9,125	51,327
Other Expenditure	-	14,533	-	14,533	-	392	-	392
Educator's fees	75,400	7,476	-	82,876	102,954	-	-	102,954
	2,333,001	2,005,700	381,876	4,720,577	2,047,954	1,938,975	250,346	4,237,275
Share of support costs (see note 10)	15,291	413,274	-	428,565	201,619	251,074	59,937	512,630
Share of governance costs (see note 10)	26,027	23,586	3,440	53,053	14,086	14,086	3,131	31,303
	2,374,319	2,442,560	385,316	5,202,195	2,263,659	2,204,135	313,414	4,781,208
<b>Analysis by fund</b>								
Unrestricted funds - general	13,892	1,598,598	23,921	1,636,411	89,293	1,339,251	239,442	1,667,986
Designated funds	484	48,220	296,800	345,504	-	-	-	-
Restricted funds	2,359,943	795,742	64,595	3,220,280	2,174,366	864,884	73,972	3,113,222
	2,374,319	2,442,560	385,316	5,202,195	2,263,659	2,204,135	313,414	4,781,208

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**10 Support costs**

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Depreciation	134,139	-	134,139	38,323	-	38,323
Premises and administration costs	172,104	-	172,104	349,159	-	349,159
Finance and I.T costs	107,031	-	107,031	94,466	-	94,466
Archiving and storage	15,291	-	15,291	30,682	-	30,682
Audit fees	-	53,053	53,053	-	31,303	31,303
	<u>428,565</u>	<u>53,053</u>	<u>481,618</u>	<u>512,630</u>	<u>31,303</u>	<u>543,933</u>

Included in the above are payments to the auditors of £ 48,677 (2023: £26,998) for audit fees and £4,376 (2023: £4,305) for non-audit fees.

**11 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year. 1 trustee (2023: 1) was reimbursed a total of £181 to attend meetings. (2023: £735).

Unrestricted donations by trustees and related parties during the year to the charity amounted to £59,100 (2023: £48,100).

Restricted donations of £0 (2023: £320,000) were received during the year relating to the Testimony 360 Programme (see note 17) from The Eyal and Marilyn Ofer Family Foundation to which Marilyn Ofer is connected.

**12 Employees**

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Administration	10	10
Charitable activities	35	30
Parliamentary & public affairs	3	3
Total	<u>48</u>	<u>43</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**12 Employees (continued)**

<b>Employment costs</b>	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Wages and salaries	1,941,232	1,611,868
Social security costs	195,777	166,075
Other pension costs	98,017	81,112
	<u>2,235,026</u>	<u>1,859,055</u>

The key management personnel of the Trust, comprise the trustees, the Chief Executive, Chief of Staff, Head of *Lessons from Auschwitz* Project, Head of Operations, Director of Programmes, Managing Director, Head of Fundraising and Head of Finance. The total employee benefits of the key management personnel of the Trust were £673,052 (2023: £614,993).

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

	<b>2024</b> <b>Number</b>	<b>2023</b> <b>Number</b>
£60,001 – 70,000	2	1
£70,001 - £80,000	1	-
£140,001 - £160,000	1	1

Contributions totaling £19,504 (2023: £12,264) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**13 Tangible fixed assets**

	Office refurbishment	Freehold property	Website development	Fixtures, fittings & equipment	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2023	387,389	2,322,519	-	57,393	2,767,301
Additions	32,257	-	34,560	41,892	108,709
Disposals	(20,233)	-	-	(28,784)	(49,017)
	<u>399,413</u>	<u>2,322,519</u>	<u>34,560</u>	<u>70,501</u>	<u>2,826,993</u>
At 31 March 2024					
<b>Depreciation and impairment</b>					
At 1 April 2023	21,138	23,333	-	21,735	66,206
Depreciation charged in the year	61,571	52,861	1,155	18,552	134,139
Eliminated in respect of disposals	(15,432)	-	-	(19,053)	(34,485)
	<u>67,277</u>	<u>76,194</u>	<u>1,155</u>	<u>21,234</u>	<u>165,860</u>
At 31 March 2024					
<b>Carrying amount</b>					
At 31 March 2024	<u>332,136</u>	<u>2,246,325</u>	<u>33,405</u>	<u>49,267</u>	<u>2,661,133</u>
At 31 March 2023	<u>366,251</u>	<u>2,299,186</u>	<u>-</u>	<u>35,658</u>	<u>2,701,095</u>

**14 Fixed asset investments**

	Listed Investments	Cash in Portfolio	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 April 2023	2,010,246	8,917	2,019,163
Additions	-	2,600,297	2,600,297
Valuation changes	228,235	-	228,235
Dividend & interest from portfolio	-	90,107	90,107
Management fees & service charge	-	(9,470)	(9,470)
	<u>2,238,481</u>	<u>2,689,851</u>	<u>4,928,332</u>
At 31 March 2024			

The historical cost of fixed asset listed investments was £2,068,641 (2023: £2,010,753)

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<b>15</b>	<b>Debtors</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Trade debtors	36,543	400,324
	Other debtors	63,443	101,070
	Prepayments and accrued income	909,052	2,413,127
		<u>1,009,038</u>	<u>2,914,521</u>
<b>16</b>	<b>Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Other taxation and social security	50,682	43,719
	Trade creditors	87,145	231,750
	Other creditors	44,556	9,583
	Accruals and deferred income	238,599	488,316
		<u>420,982</u>	<u>773,368</u>

Included in the accruals and deferred income balance is deferred income of £132,122 (2023: £355,601) which was received before the year end but intended for activities that will take place in the year ending 31 March 2025.

In 2023, £Nil was released from the previous period and £356k of income was deferred.

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**17 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				
	Balance at 1 April 2022	Income	Expenditure	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£
Lessons from Auschwitz England	1,037,802	2,048,441	(2,048,441)	1,037,802	2,218,780	(2,219,429)	(1,037,153)	-
Lessons from Auschwitz Scotland	41,289	180,225	(180,225)	41,289	209,330	(209,330)	-	41,289
Lessons from Auschwitz Wales	67,380	133,933	(133,933)	67,380	144,411	(144,411)	-	67,380
Lessons from Auschwitz Northern Ireland	7,303	-	1,671	8,974	-	-	-	8,974
Lessons from Auschwitz Universities	35,628	160,413	(143,091)	52,950	217,314	(228,659)	-	41,605
Ambassador Study Visit to Yad Vashem	596	7,313	(7,909)	-	-	-	-	-
Holocaust Memorial Day Survivor Webcast	-	10,000	(10,000)	-	10,000	(24,184)	14,184	-
Ambassador Programme	-	-	-	-	5,000	(6,851)	1,851	-
Ambassador Digital Platform	40,000	-	-	40,000	-	(169)	-	39,831
MHCLG secondment	-	73,941	(73,941)	-	-	-	-	-
Testimony 360 (Formerly Digital Programme)	300,162	582,350	(415,687)	466,825	-	(164,689)	-	302,136
Teacher Study Visits	85,860	-	(66,773)	19,087	11,855	(36,433)	5,491	-
Teacher Training Programme	-	19,053	(13,457)	5,596	1,742	(35,110)	27,772	-
UK Residential	-	20,243	(8,369)	11,874	20,242	(57,210)	25,094	-
Community Security Trust	-	13,067	(13,067)	-	-	-	-	-
Ambassador Conference	-	-	-	-	51,978	(47,584)	45,606	50,000
Secondment	-	-	-	-	4,635	-	(4,635)	-
Amb. Study Visit Yad Vashem	-	-	-	-	5,900	(30,211)	24,311	-
Amb antisemitism & Budapest visit	-	-	-	-	15,000	(16,010)	1,010	-
	<u>1,616,020</u>	<u>3,248,979</u>	<u>(3,113,222)</u>	<u>1,751,777</u>	<u>2,916,187</u>	<u>(3,220,280)</u>	<u>(896,469)</u>	<u>551,215</u>

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**FOR THE YEAR ENDED 31 MARCH 2024**

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**17 Restricted funds (continued)**

The *Lessons from Auschwitz* Project – 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. The Project is funded by the Department for Education (England), the Scottish Government (Scotland) and the Welsh Assembly (Wales) as well as participant fees which are paid by each participant from each of the nations. The Lessons from Auschwitz Online Project was developed in 2021-22 when visits abroad were curtailed due to Covid 19. The grant was used to develop the site to ensure learning about the Holocaust continued and students could 'virtually' visit its most notorious site, Auschwitz-Birkenau. This platform now forms part of a hybrid model for delivery for our Lessons from Auschwitz Project.

There has been a transfer from *Lessons from Auschwitz (England)* funds to unrestricted funds as a result of the resolution of an historic matter. The Department for Education (DfE) stated that “DfE and the Holocaust Educational Trust (HET) has resolved the outstanding matter of historical over-payment to HET, due to an underspend in the setup phase of Lessons from Auschwitz, and the monies have been returned to DfE via a reduced payment of grant in 2020-21. As such, previously held monies relating to *Lessons from Auschwitz England* held in Restricted Fund, £1m, are a matter for the Trust to determine usage or movement to Unrestricted Funds, which could be then utilised by the Charity to support its general charitable objectives as set out in its governing document. This only applies to the monies that have accrued to date from DfE funding”

*Lessons from Auschwitz* Universities brought together student and campus leaders from universities across England and included a one-day visit to the former Nazi concentration and death camp Auschwitz-Birkenau. The Project aimed to encourage students to learn more about the past as well as considering their responsibilities as campus leaders in ensuring that antisemitism and hatred is stamped out, wherever it is found. This project was funded by the Department for Levelling Up, Housing and Communities

Our Ambassador Study Visit to Yad Vashem takes our most dedicated young Ambassadors to study at the world leading Holocaust memorial and museum at Yad Vashem in Jerusalem, where they hear from world-leading experts on the Holocaust and its legacy today.

Our Holocaust Memorial Day Holocaust survivor webcast gives tens of thousands of young people from across the UK the chance to 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 £10,000 towards this project for 2023-24.

Our Ambassador Digital Platform will ensure that we have a dedicated online space to support and develop the work of the Ambassador network. We have begun building this platform. We received funding from the Leon Greenman Charitable Trust towards this project.

Testimony 360 - sponsored by the Eyal & Marilyn Ofer Family Foundation in partnership with the Holocaust Educational Trust and USC Shoah Foundation, gives students from across the UK a unique opportunity to use an interactive online platform to have a conversation with a Holocaust survivor, long after the survivors themselves are no longer with us. Whilst seated in their classrooms, those same students will also see sites associated with the Holocaust using virtual reality technology. Testimony 360 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 programme has received funds from the Leon Greenman Charitable Trust (2021-22) and The Eyal and Marilyn Ofer Family Foundation (2022-2023).

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.

Our Teacher Training programme offers facilitated training workshops for initial teacher training institutions, and to schools and colleges as part of teachers' Continuing Professional Development. Individual teachers are also able to access training opportunities.

UK residential - A unique four-day programme, created to support those seeking to advance their teaching about Holocaust as well as for those new to teaching about the topic. The course is supported by the Association of Jewish Refugees.

Our Ambassador Conference brings together hundreds of young people from across the UK for a day of lectures, workshops and discussions. The unique day gives young people the chance to increase their knowledge of the past, encourages them to consider antisemitism and hate today, and empowers them to speak out against it wherever it is found. We received funding from Israel Lazarus Charitable Trust towards our Conference held in July 2024.

Secondment - Supporting the Foundation for Jewish Heritage's Welsh Jewish Heritage Centre Project with Merthyr Synagogue.



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**18 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 2022	Expenditure	Transfers	Balance at 1 April 2023	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£
Recruitment- Digital projects and Impact & Evaluation (Now closed)	-	-	-	-	-	-	-
CRM/Finance System (Formerly Digital Content & CRM)	150,000	-	(105,000)	45,000	(10,971)	-	34,029
Office Refurbishment (Now closed)	180,000	-	(180,000)	-	-	-	-
Digitalisation & Impact and Evaluation (Now closed)	130,000	-	(130,000)	-	-	-	-
Evaluation and Impact Assessment (Now closed)	-	-	-	-	-	-	-
Testimony 360 (Formerly Outreach Project Development)	50,000	-	300,000	350,000	(314,303)	894,303	930,000
Podcast	-	-	40,000	40,000	(5,977)	-	34,023
IT and Laptop replacement	-	-	20,000	20,000	(8,015)	-	11,985
Governance review	-	-	20,000	20,000	(6,238)	(10,507)	3,255
HMD 80 Anniversary	-	-	-	-	-	30,000	30,000
	<u>510,000</u>	<u>-</u>	<u>(35,000)</u>	<u>475,000</u>	<u>(345,504)</u>	<u>913,796</u>	<u>1,043,292</u>

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**18 Designated funds (continued)**

CRM/Finance System - This project will enable us to replace our existing finance system and incorporate a new CRM for the organisation. The project will also include the redesign of the existing website.

Testimony 360 - the trustees have designated additional funds to support Testimony 360 programme included in restricted funds (note 19).

Podcast - Creation of a new podcast focusing on individuals affected by the Holocaust and the unique and special objects associated with these stories.

IT and Laptop replacement - This relates to funding a rolling program of replacing laptops and old IT equipment.

Governance review - An external governance review was carried out in Autumn 2023 to ensure the organisation meets the highest standard to deliver our charitable work. The work was completed in Q1 of 2024-2025.

Holocaust Memorial Day 2025 - In 2025 we will mark 80 years since the liberation of the concentration camps of Europe. This is sadly likely to be the last milestone anniversary where a significant number of Holocaust survivors are still with us and represents a pivotal moment as we reflect on the horrors of the past and consider the future where the Holocaust will no longer be in living memory.

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

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19	Analysis of net assets between funds	Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
		funds	funds	funds		funds	funds	funds	
		2024	2024	2024	2024	2023	2023	2023	2023
		£	£	£	£	£	£	£	£
	Fund balances at 31 March 2024 are represented by:								
	Tangible assets	2,661,133	-	-	2,661,133	2,701,095	-	-	2,701,095
	Investments	4,928,332	-	-	4,928,332	2,019,163	-	-	2,019,163
	Current assets/(liabilities)	(905,312)	1,043,292	551,215	689,195	1,401,828	475,000	1,751,777	3,628,605
		<u>6,684,153</u>	<u>1,043,292</u>	<u>551,215</u>	<u>8,278,660</u>	<u>6,122,086</u>	<u>475,000</u>	<u>1,751,777</u>	<u>8,348,863</u>

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**20 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>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Within one year	26,150	39,205
Between two and five years	67,070	64,757
	<u>93,220</u>	<u>103,962</u>

**21 Related party transactions**

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

**22 Cash generated from operations**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
(Deficit)/surplus for the year	(70,203)	(88,695)
Adjustments for:		
Investment income recognised in statement of financial activities	(90,437)	(11,019)
Gift on Property		
Loss on disposal of tangible fixed assets	14,532	392
Fair value gains and losses on investments	(228,235)	(10,801)
Depreciation and impairment of tangible fixed assets	134,139	38,323
Management fees charged to investment portfolio	9,470	1,305
Movements in working capital:		
(Increase)/decrease in debtors	1,905,483	(382,063)
Increase/(decrease) in creditors	<u>(352,386)</u>	<u>466,424</u>
<b>Cash generated from/(absorbed by) operations</b>	<u><u>1,322,363</u></u>	<u><u>13,866</u></u>

**23 Analysis of changes in net funds**

The Charity had no debt during the year.