

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
HOLOCAUST SURVIVORS' FRIENDSHIP
ASSOCIATION**

Thomas Coombs Limited
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

**HOLOCAUST SURVIVORS' FRIENDSHIP
ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 19
Independent Examiner's Report	20
Statement of Financial Activities	21
Balance Sheet	22
Notes to the Financial Statements	23 to 30
Detailed Statement of Financial Activities	31

**HOLOCAUST SURVIVORS' FRIENDSHIP
ASSOCIATION**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

TRUSTEES

Dr David Goodall (resigned 14th April 2022)
Mr Simon Jackson
Ms Julia Kinch (Deputy Chair)
Mr Ben Barkow
Prof. Barry Doyle
Ms Ceri Nursaw
Mr Matthew Patrick
Mr Francis Griffiths (resigned 20th September 2022)
Mr Colin Glass OBE (Treasurer)
Ms Ann (Jenny) Kagan (Chair)

ADVISORY COMMITTEE

Mrs Barbara Cammerman
Mr Robin Gilmore
Dr David Goodall
Mrs Vanessa Glass
Dr Martin Kapel
Mrs Ibolya Violet Knill BEM (Education Advisor) (Deceased 17th April 2022)
Ms Judith Rhodes
Mrs Gertrude Silman MBE
Mr Michael Sharp
Mr Colin Glass OBE
Ms Ann (Jenny) Kagan (Chair)

HONORARY LIFE PRESIDENTS

Mrs Gertrude Silman MBE
Mr Barry Anysz (Vice)
Dr Martin Kapel (Vice)
Mr Robin Gilmore (Vice)
Dr David Goodall (Vice)

ADVISORY COMMITTEE ADMINISTRATOR

Mrs Barbara Cline MBE

BOARD SECRETARY

Mrs Sarah Kirk

REGISTERED OFFICE

MAZCC
311 Stonegate Road
Leeds
LS17 6AZ

REGISTERED COMPANY NUMBER

10571171 (England and Wales)

REGISTERED CHARITY NUMBER

1171652

INDEPENDENT EXAMINER

Thomas Coombs Limited
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

Trustees Annual Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's Statement

This has been a year of significant growth and development for the organisation. The re-branding as Holocaust Centre North goes far deeper than just a name change and new stationery. It is evidence of the drive and commitment of the team to expand the reach and impact of the work that we do and to re-define our relationship to the communities we serve.

While the number of survivors that founded the organisation sadly diminishes the urgency of their stories and experiences does not. At this crucial juncture we recognise the need to continually examine not only the role that those stories play but the methodologies we employ to ensure that they are heard anew, and not consigned to history. We continue to strive to carve our own niche; furthering education, preserving testimony, stimulating artistic responses and ensuring the welfare of the survivor community and their descendants.

The Homeward Bound initiative seeks to extend and secure our archive and will ensure that we are in a position to play custodian to a generation of personal material that embodies and testifies to the power of the human spirit to withstand the dark forces that sought to destroy it, and to make that material available for the generations to come. It gives us a platform to reach out beyond the survivors themselves to their children and their children and to provide a safe haven for the most personal items that speak in a language beyond words of the dangers we face when we fail to recognise the humanity in the face of the others.

In opening our collection to a new generation of artists and inviting them to re-interpret the words objects and themes that they uncover, the Memorial Gestures programme strives to find new languages and fresh voices that speak on a wider level with renewed urgency and power, and to ensure that the items we hold do not simply sit in safe archive conditions hidden from view but are held up for the world to see through a new lens. And always central to our work, our education programme continues to expand and develop and teaches not only our children but those who teach them how these stories, these fragments of history, these memories, can remain relevant and guide our actions in the world today.

As the daughter of survivors myself I am proud to have been offered this opportunity to lead the board and to guide an exciting young team who fill me with hope and pride in their levels of commitment and insight and their determination to place the organisation at the heart of the vital conversation about the continued relevance of the Holocaust. I am also deeply grateful for the commitment and support of our funders and partners who have not only ensured our survival in these difficult times but encouraged our growth and ambitions. It is not only their financial support but their guidance and mentoring that provide such a solid base from which to work. And while we have sadly lost some of our founder members in the past year we are still driven, guided and inspired by the small but vital band of extraordinary people who planted and nurtured the kernel of an idea from which Holocaust Centre North was born.

Our core aims remain as they ever were. To act as custodian to this suite of stories and to share them as widely and as effectively as is possible so that the message of tolerance and inclusion continues to be shouted loudly and to resonate deeply.

Jenny Kagan, HSFA.

Objects**The charities objects are:**

- to advance the education of the public, in particular about the history and effect of the Holocaust and related topics, including, without limitation, by providing a repository of archive and museum collections, including a permanent exhibition, and delivering a programme of public engagement and learning on the Holocaust, human rights abuses, freedom and equity, and related topics;
- to provide relief by way of friendship and support (whether financial or otherwise) to Holocaust survivors and their families who are in charitable need.

Public benefit

The Trustees have reviewed the guidance provided by the Charities Commission relating to public benefit and are satisfied that the activities undertaken by the HSFA fall within the guidance.

Context

In 1995 a conversation in Leeds set in train a series of events that would lead to the formation of the **Holocaust Survivors' Friendship Association** (HSFA). Against a backdrop of devastating conflicts in Bosnia and Rwanda where genocide was happening on an appalling scale, a small group of social workers met at the offices of the Leeds Jewish Welfare Board for what was supposedly a routine conversation about their weekly meetings with clients.

However, the conversation soon switched to other matters and, apropos of nothing, it suddenly became apparent that a few people in the room shared something remarkable in common. They were Holocaust survivors. And what became even more incredible was that, after a little research, they found others in Leeds who were also survivors.

It was a big moment. They had been in Britain for 50-years and some of them had never spoken about their experiences. Barbara Cline, who works for the Leeds Jewish Welfare Board explains "This burden had been bottled up for so long and it was incredibly liberating to finally talk about it with people who could relate and understand."

The foundations for a new mutual support group were established that day and, soon after, meetings began where survivors came to share their experiences over tea and coffee.

In 1996 the HSFA was formally established and it wasn't long before they were venturing out into schools, prisons and other organisations to talk about the Holocaust. What had started from conversations between social workers would go on to develop into a powerful educational organisation telling a global history through local stories from the North of England.

The HSFA became a registered charity in 2000, an incorporated charity in 2017 and opened the Holocaust Exhibition & Learning Centre, based at the University of Huddersfield, in September 2018. Over the past 20 years, the HSFA has developed its education, research and commemoration work to help today's generations understand the dangers of discrimination, persecution and genocide.

* * *

Key structural changes during 2022 include:

* In November 2022, **Jenny Kagan** became Chair of HSFA. Jenny is an international artist and the daughter of Holocaust survivors who made new lives in Huddersfield after surviving persecution in Kaunas, Lithuania. Ben Barkow, who oversaw the rebrand into Holocaust Centre North stepped down but remains a Trustee.

* In May 2022 **Paula Kolar** was appointed Curator of Contemporary Practices on a full-time, permanent basis. Paula manages our artist-in-residence programme.

* In December 2022 **Andrew Key** was appointed Development Coordinator on a part-time basis (0.6 FTE) for 12 months and will join us in February 2023.

* In December 2021, following a year of consultations with various stakeholders, staff, trustees and the community, it was decided that our trading name would become **Holocaust Centre North** (see next section). This was announced to the public in November 2022.

* * *

Our New Logo

The rebrand, which brought together our community of survivors and their descendants, our team and trustees, and a mixed group of over 80 individuals (academics, artists, funders, religious leaders, and visitors) culminated in the presentation of our new logo and visual identity in November 2022.

The lines in our new logo are inspired by different elements: 1) the architectural lines of the building that hosts us on the campus of the University of Huddersfield; 2) the idea of the North through the inclusion of a graphic element that resembles an arrow; 3) empathy: the idea to celebrate humanity and place it at the heart of Holocaust education and awareness. The imperfect font accepts its shapes as they are: unaligned, open and with contrasts between soft and sharp; 4) the canals of the north, and around us in Huddersfield. This becomes more apparent in the animated version of the logo, which opens up to display the different thematic areas of our work, as illustrated below.



Through the work that we present under this identity, we seek to inspire others to value human rights, freedom, and equality by exploring the darkest parts of modern history. We do so by collecting, preserving, and exhibiting the memories of survivors and refugees who made a new life as members of local communities in the North of England.

In particular, we:

- * House a permanent exhibition on the campus of University of Huddersfield
- * Hold an archive of survivor and refugee oral histories, photographs, records and objects
- * Deliver a programme of education and public learning activities
- * Promote artistic research through creative responses to our collections
- * Offer support and friendship to the local community of survivors and refugees. What

follows considers key updates in each of these areas in 2022.

Permanent Exhibition And Learning Centre

Over the past year, the number of spontaneous visitors has exceeded pre-covid levels. This is significant, especially when considering that we didn't invest in publicity until November 2022, because of the expected rebrand and the fact that our existing audiences were those most affected by the pandemic. Visitor surveys based on a random sample of 300 individuals gave the following insight about our audiences (this data excludes school visits — see section 2).

Age:

18-24: 45%
25-35: 25%
35-44: 10%
45-54: 7%
55-64: 5%
65 or older: 8%

Ethnicity:

Asian or Asian British: 21% Black
or Black British 6% Mixed: Mixed
ethnic back- ground: 3%
White: 65%
Other: 5%

We also know that 77% of visitors in 2022 were new visitors. The rest were returning visitors. This data is the outcome of our changed approach to programming, which is now able to reach much younger audiences. This is what the community of survivors wanted to reach when they decided that they wanted their stories to be told through a permanent exhibition and learning centre.

The challenge for 2023 will be to both retain this audience and increase the number of visitors, while also continuing to diversify our work, for example through family-oriented programming. A key action will be to operate a Sunday opening so that we can be accessible to people in full time-employment and families (at the moment we only open during working hours) and our relative success fundraising for core activities and new project means that we will be able to employ a part-time member of staff in May 2023.



Visitors at a public event at Holocaust Centre North



Holocaust survivor Trude Silman MBE, Tracy Craggs (Head of Collections) and Hannah Randall (Head of Learning) by Trude's display in our permanent exhibition.

* * *

A Growing Collection And Living Archive

In 2022, HSFA has witnessed the birth of our archive service. With news of the Holocaust Centre North rebranding reaching new parts of the community, our collections have expanded, and we currently estimate having 6000 items. These collections contain documentary evidence of Holocaust survivors, families, and other donors, stretching from the pre-1920s to the present day, including personal documents, research, correspondence, ephemera, artefacts and photographs, as well as documents relating to our institutional history. We also have a large collection of audio and filmed testimony.

Central to this compelling collection are the voices of 100 refugees and survivors who made Yorkshire and the North of England their home. It depicts their lives in Europe before the Second World War, their experiences of persecution, escaping or surviving the Holocaust and how they established new lives in England's northern regions, as well as intergenerational relationships with their descendants. Every object, every letter, every photograph, every child's toy, every item of clothing, every piece of jewellery, every passport, and every family heirloom, is vital evidence of the consequences of inhumanity, but also of the resilience of individuals, family bonds and communities.

Holocaust Centre North's collections are both regionally and nationally significant. They tell the stories of underrepresented communities, particularly those who identify as both Jewish and northern. Most national collections relating to the British Jewish experience are often held by London-based institutions (e.g., Wiener Holocaust Library) and do not focus on the experiences of refugees who came to the North. The collection is exceptional and rare because it is survivor-focused. Our collection officer has a dual role also managing survivors' welfare; this unique, long-standing relationship with HSFA members provides us with well-documented provenance for the records.

The archive is the cornerstone of our public engagement programme, including the delivery of educational activities across primary and secondary curricula, engagement with university academics, our unique programme of art residencies and our professional development opportunities. Through the collection, we also contribute to the University's MA programme in Holocaust and Genocide Studies and in 2022 alone we have delivered six lectures and six archival workshops. In general, we see the archive as an active tool rather than a storage facility.

In 2022, we repackaged the collections, housed them in appropriate storage materials, made several digital copies, designed new archive policies (acquisition and disposal, collection development, different user agreements and handbooks) and, crucially, identified the needs of our archive for the future. As a result, we have designed Homeward Bound, a three-year collection expansion, cataloguing and digitisation project starting in 2023. Fundraising for this project was a key part of our work in 2022. As a result, we have already raised the £88,200 needed in year one (from Claims Conference, the Rothschild Foundation Hanadiv Europe, the Foyle Foundation and the Sir Jack Lyons Charitable Trust. We are currently fundraising for years 2 and 3 of the programme.



A postcard from Hugo Friedman from Theresienstadt. Holocaust Centre North Archive, Courtesy of the Kuby family.



Margaret Kagan, photographed in the Kaunas ghetto, Holocaust Centre North Archive, courtesy of the Kagan family.



Marie and Herbert Eger, their daughter Hanna Ruth, and some of the boys from the Bradford Jewish Refugee Hostel, 1946. Courtesy of Holocaust Centre North Archive and the Simon family.

Sp. girls mean to do," said Amy,
"Well I will if Mother doesn't
mind," said Beth slowly,

8/10

The Week's News.

8. 2. 39.

Sp. 5. Last Monday Herr Hitler spoke on the wireless about the present state of affairs. He said that he had no desire for war, but just wanted a share of the wealth of the world.

Sp. 5. The following Saturday Mr. Chamberlain the Prime Minister also spoke on the wireless about ~~all~~ Foreign Affairs. He said he had faith in Signor Mussolini, and if there was a war England, France, and America would join together.

Sp. 5. reach
Fran
The

Sp. 5. into
The
into

? make
they
wha
they
whic
firs
to
have

are
to
Duc

"I decided to donate my family's papers to Holocaust Centre North because of the professional team's clear determination to use collections to make a difference in the modern world, as well as their creativity and fresh approaches. I have known HSFA for nearly 25 years and I am confident that they will tell my story to the next generations with care, accuracy, and empathy."

Suzanne Ripton, Holocaust survivor

* * *

Public Engagement and Learning

School bookings have also returned to HSFA. With an income of just above £15,000 from schools, we have delivered Holocaust education to about 3000 students. The travel subsidy scheme provided by the University of Huddersfield has been incredibly helpful.

In preparation for a bigger year in 2023 we have redesigned our learning programme. The new program- me includes 12 sessions: 4 core sessions for primary, 4 core sessions for secondary, and 4 'Hands-on History' sessions. The 'Hands of History' sessions can be booked in addition to a core session, and they are designed to draw contemporary connections and develop skills by engaging students with archive practice, artistic work and oral history. We have designed new literature, which started reaching schools at the end of the year.

As well as offering a range of engaging and interactive sessions for Upper KS2, KS3 and KS4+ students, we have supported teachers in helping their students learn about this difficult history. Holocaust Centre North's sessions are designed to deepen students' knowledge and understanding of the causes, consequences, and legacies of the Holocaust. This means addressing common misconceptions, fostering critical thinking skills, and highlighting why it is important to study the Holocaust in the present day. By engaging with our collections, students learn about the history of the Holocaust through the stories of survivors and refugees that made new lives in the North of England.

From the point of view of audience engagement, the year began with a large Holocaust Memorial Day commemoration, which we delivered in partnership with the 6Million+ Charity, also based in Huddersfield. Since then, we have had 5 public academic lectures, 4 talks within the series 'Changing Perspectives' and various artist talks.

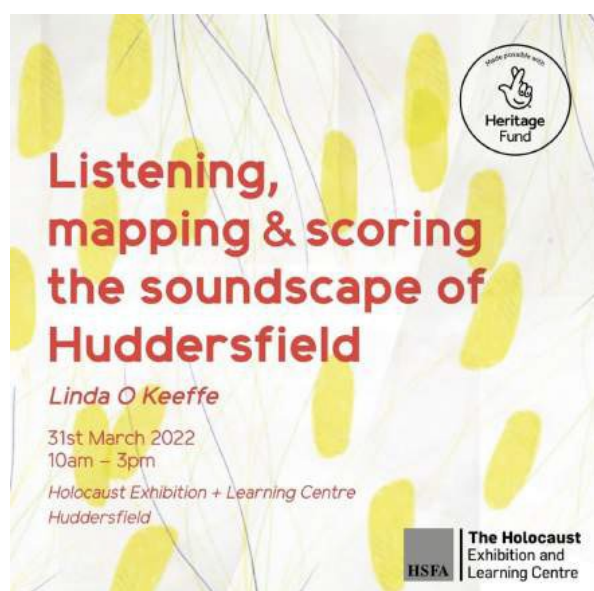
Denying the Undeniable: Holocaust Denial Today

Dr Joe Mulhall and Dr David Rudrum



**5pm GMT
WED — 03 Mar**

**The Holocaust
Exhibition and
Learning Centre**





Prevent & Protect: Safeguarding Against Extremism

with Figen Murray, Professor Paul Thomas
& Sean Arbuthnot



5pm GMT
THU — 31 Mar

The Holocaust
Exhibition and
Learning Centre

"Thank you so much for the time you put into today's event for our school. Liesel's memories, the way she recalled and related them, listened to and then answered the students' questions was so touching. Her words were beautiful, wise, and inspiring. Students and teachers have been messaging me with grateful messages throughout the day for the opportunity to listen to her and engaging with your important work."

high school teacher

"I am pleased to have the ability to join in with such events by Zoom: I have mobility problems and have previously been unable to participate in such events because of access issues."

A visitor who attended one of our online events



Research, Partnership & Artistic Collaborations

In 2022 we built on some of the experimental work we did in 2021, particularly around artistic responses to our collections of documentary evidence of the Holocaust. Our work has been praised by survivors, funders and beneficiaries for its high quality, originality and capacity for innovation. As a result, we have decided to continue exploring our collections, stories and themes through the artist-in-residence programme Memorial Gestures. This is a unique approach to telling the history of the Holocaust, and we are currently the only organisation in the UK to explore this perspective on a permanent basis.

The aim of Memorial Gestures is simple. Through the programme, we invite artists to research, develop and produce work in response to our collections of documentary evidence of Holocaust and post-Holocaust history, survivors' testimony, and/or key national and international debates in the field of Holocaust and genocide education and awareness. The project is based on the idea of bringing artist-led and participatory creative practice into a field – Holocaust education and awareness – that is often too conservative to attract new audiences. The project aims to offer fresh perspectives to everyone involved: the HSFA will gain new knowledge, ideas, products, and audiences; participants and artists will get special access to our growing collection and archive; visitors will be able to engage with history and legacies of the Holocaust in the North of England through innovative perspectives; and the field will develop a new, interdisciplinary approach focused on telling 'a global history through local stories' and 'fostering a culture of care' when working with traumatic stories. Crucially, Memorial Gestures creates paid opportunities for young people to study the Holocaust where there weren't previously.

Memorial Gestures started in June 2022. During the first two months, we designed the 'infrastructure' of the project, including an application process, an outcomes framework, monitoring & evaluation strategies, an accessible contract, and an artist handbook. We have also appointed a project coordinator, under the title 'Curator of Contemporary Practices'.

The recruitment process started in August 2022 and closed in October 2022. We received 94 diverse applications from artists working in a wide range of media and contexts investigating topics including Jewish identity, intergenerational memory and trauma, children refugees, diaspora and loss.

The first three artists started their research in December 2022 and will continue working through May 2023. They are Laura Fisher, Jordan Baseman, and April Lin 林森.

Laura Fisher decided to focus on the role that textile heritage has played in survivors' lives after the Holocaust. Looking at their work in factories after relocation (Ibi and Val Ginsburg), their knitwear production (Iby Knill), textile manufacturing (Margaret and Joseph Kagan), textile art (Edith Culman), or crocheted handiwork (from the Tom Kubie collection), Laura has chosen to work with textiles not only as a research focus but also as a material and conceptual basis for the artwork she will produce in 2023.

April Lin 林森's entry point into the residency was the question: how can speculation be used to fill in the gaps in the archive, the things, stories, and experiences that inevitably don't make it into the collection? What about the aspects that don't survive, but whose stories can still be elucidated, and which deserve to be told too? As such, in 2023 they will explore the notion of post-memory aiming to go beyond the traumatic, for instance, reflection on scenes of everyday mundanity, hopes, and dreams and their role as part of a wider inherited history.

Lastly, Jordan Baseman's work will seek to instigate conversations that make active contributions to the prevention of genocides and the spread of hatred and the reduction of fear and harm. He aims to do so by using the moving image as a medium.

In 2022, we also launched our 'audio guide'. This was an artistic commission seeking to re-tell the stories in our exhibition by focusing on the things that are lost, destroyed, displaced or that can't take archivable forms. The work, which is available to audiences on-site as well as online (<https://audioguides.hcn.org.uk/>) was commissioned to sound artists Louise K Wilson and Linda O Keefee.

Preview of the first piece of a larger artwork, see the next page for a description. Laura Fisher, 'A thousand kisses', Courtesy of Laura Fisher.





The last photo of Hilel, with a letter handwritten on its back. This was the last photo Hilel sent to his family before he was murdered by the Nazis in 1942. Holocaust Centre North Archive, Courtesy of the Erner family.

This is an example of the work that Laura Fisher already produced in 2022, as part of a bigger piece to be completed in 2023. Laura came across a letter written on the back of a photograph. It was the last photo Hilel sent to his family before he was murdered in 1942. The letter ends with the words “Tausend Küsse” (a thousand kisses). Laura produced an artist book in response to this finding. The book is entirely embroidered by hand. To create it, Laura followed Hilel’s handwriting by using a printed copy. Embroidery is a slow and quiet process, and this technique in particular forced the artist to handle each letter of the handwriting with care and consideration. Laura says about this first piece: “I sometimes find it impossible to take in the scale of the Holocaust. The statistics are simply too staggering to comprehend and I know that others can relate. Throughout this residency, I will focus my work around human-centred, personal stories of survivors from Holocaust Centre North’s archive, in the hope that I can help others understand the depths of what was lost during the Holocaust—what was stolen from families whose lives were irrevocably changed. The book is dedicated to Hilel and his family. May his memory be a blessing.”

Who would have thought when Eva translated those words written by my late father, we would embark on such an interesting, fulfilling and memory-creating journey? Thank you for your work. I owe it to my father and all the others who suffered to bring him and them into other people’s lives”

Second generation member, his father, Hilel, was murdered in Auschwitz

Your work made me feel special, valued, listened to, and allowed me to honour and respect others with their own stories.

Workshop participant

Members of Holocaust Centre North’s team delivering a creative session with Holocaust survivor Suzanne Ripton. The workshop sought to both record new testimony about Suzanne’s experience as a hidden child in France and to create a form of visual representation to her recollections (right to left: our Archivist, Hari Jonkers; Director, Alessandro Bucci; Volunteer, Michael Sharp; Producer, Anna Lear; Curator of Contemporary Practices, Paula Kolar; Suzanne Ripton. Holocaust Centre North Archive.



* * *

Community Support & Friendship

Our survivor support worker continues to provide individually tailored support to our survivor members and their families, including dealing with personal administration such as letters and emails, paying bills and sorting out paperwork, as well as hospital and dental appointments and taking members out on trips. Despite the great loss in 2022 of survivors Iby Knill and Ruth Grant, our support worker, Tracy Craggs, continues to visit 10 members regularly. The other area of Tracy's work is in accompanying survivors to give talks to schools during the year, especially for Holocaust Memorial Day, both around the Yorkshire region and at the Centre. She also assists members to give online talks either in their own homes or in hers. There continues to be a decline in the overall health of our survivor members and Tracy works closely with their families and the AJR social worker to ensure their changing needs are met.

* * *

Selected Quotes

"I found this exhibition very informative as it gave a lot of room for different stories and backgrounds. The staff also encouraged everyone to discuss, which led to more information being learnt"

year 8 student

"The quality of what is on offer here is excellent – the exhibition space is very engaging, and the discussion of roles and responsibility has real modern relevance"

high school teacher

"A very impressive array of events. Your organisation has an impressive track record, and funders should be happy to support what has already been created"

exhibition visitor

"We are proud to fund the Holocaust Centre North. It's mission to tell a global history through local stories makes it unique in the UK. The blend of history, education, heritage and the arts, with Holocaust survivors at the heart, makes it an asset to the entire region."

Sir Trevor Pears CMG, Executive Chair, Pears Foundation

NEWS

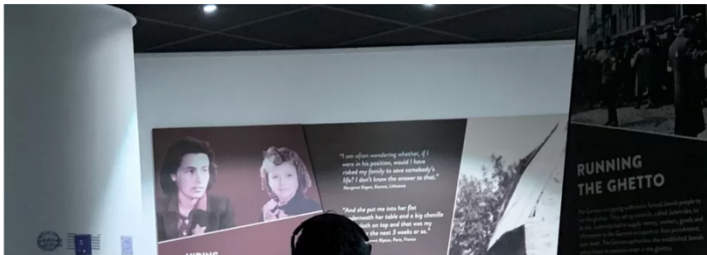
[Home](#) | [Cost of Living](#) | [War in Ukraine](#) | [Coronation](#) | [Climate](#) | [UK](#) | [World](#) | [Business](#) | [Politics](#) | [Culture](#)

[England](#) | [Local News](#) | [Regions](#) | [Leeds & West Yorkshire](#)

Holocaust museum shines light on loss with exhibition of objects it is missing

5 January

 **The Holocaust**






METRO.co.uk

FIRST PERSON

My sister and I fled Nazis as children – 22 of my relatives were killed

 Comment

 All Sections

 YORKSHIRE POST

[News](#) | [Sport](#) | [Property](#) | [TV](#) | [Business](#) | [Opinion](#) | [Lifestyle](#) | [Heritage](#) | [Country and Farmi](#)

BREAKING [Student doctors told to skip university to solve the NHS staff crisis](#)

Columnists

Remembering the victims of the Holocaust can help avoid a repeat of the past – Alessandro Bucci

As we mark the 78th anniversary of the liberation of the Nazi concentration and extermination camp Auschwitz, communities everywhere are coming together to mark Holocaust Memorial Day. They will be gathering not just to remember millions of people, the majority of whom were Jews that were murdered in the Holocaust, but to fight to keep alive the promise of ‘never again’.

By Alessandro Bucci

Published 27th Jan 2023, 06:00 BST



Trustees' and directors' responsibilities, governance and management

The Trustees/Directors are elected annually by the membership. Any newly elected Trustee/Director is required to undertake an induction into the charitable aims of HSFA, the background of the organisation and its operations. Each is required to demonstrate suitable experience, knowledge and skill by experience or training prior to or shortly after appointment. Regular attendance at meetings is required.

The Board of Directors and Trustees are aware of its responsibilities and meets quarterly to review all matters relating to the running of the incorporated charity. The Advisory Group (previously the management committee who were formally trustees of the charity) meets approximately every six weeks and we are keen to ensure their expert input continues to support the ongoing work of the HSFA which also includes the friendship, social and support aspects of our activities.

The Chair is Ann Kagan. The Treasurer, Mr Colin Glass oversees all financial matters and is supported by a part-time Finance Officer. The Board Secretary is Mrs Sarah Kirk. The Administrator, Mrs Barbara Cline MBE continues to administer the Advisory Committee and facilitates communications between the two groups working closely with the Board Secretary. Members of the board also attend the Advisory Committee, thus ensuring effective two way communications.

The policies and strategic direction set by the Board for the Holocaust Exhibition and Learning Centre are implemented through the Director, Dr Alessandro Bucci.

We consider the charity's succession planning, training and development as an important matter. The National Lottery Heritage Fund's Resilience Funds have continued to support this ongoing work.

The charity works hard to minimise risk and policies and procedures continue to be under review.

Risks and internal controls

The Trustees/Directors have responsibility for ensuring the charitable company has appropriate systems of control. The key risks to the organisation are failure to attract funding, delivery of key funding and quality targets set for operating the Holocaust Centre North, and security in the event of an attack. Actions to mitigate these risks include project specific work to address the risks identified through the National Lottery Heritage Fund's Resilience Funds.

Security is a standing item at every Board meeting, staff training and close working with counter terrorism, Kirklees Prevent team and the University of Huddersfield is in place but cannot provide absolute assurance of the risk.

Financial Review

The HSFA achieved a net surplus of £52,830 before depreciation of £83,091 which relates to the Holocaust Centre North (HCN). The unrestricted reserves are £511,283 (£117,206 free unrestricted reserves).

The HSFA income for 2022 was £402,118, an increase of £219,750 compared to 2021 (£182,368). The HSFA successfully increased donations by £24,885 and grant funding by £181,733 as most of the projects were delivered across a full financial year rather than part of the year in 2021 (Rothschilds, IWM, NLHF) and more core funding was utilised from the Pears Foundation on staffing and general resources compared to limited activity in 2021 due to the impact from Covid. Funding from the UK Holocaust Memorial Fund saw the commencement of the Memorial Gestures project in June 2022 and additional funding was received from the Pears Foundation to fund archive and office development and digital resources.

There was an increase in income generation from the HCN as school visits and survivor talk activity increased by £12,788 in 2022.

Total Revenue expense for 2022 was £432,379 an increase of £180,626 compared to 2021. Most expenses increased as a result of the additional grant funding and increased activity throughout 2022. The staff costs increase was due to 3 members of staff being appointed part way through the previous year and 12 months costs being incurred in 2022. The NLHF project expense was £96,801 higher than 2021 due to the increase in project activity.

Investment policy

The Trustees have opted to invest part of the charities reserves in 2 low risk deposit accounts offering a competitive interest rate to maximise on bank interest.

Reserves policy

The Board of Directors and Trustees are working towards maintaining a reserve of 6 months of the charities expense. The Trustees consider this level of funding will provide the HSFA with sufficient funds to continue delivering the charities objectives until further funding is secured.

Structure, Governance and Management Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Approved by order of the board of trustees on 22nd March 2023 and signed on its behalf by:

Ann (Jenny) Kagan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOLOCAUST SURVIVORS' FRIENDSHIP
ASSOCIATION**

Independent examiner's report to the trustees of Holocaust Survivors' Friendship Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Christopher Darwin FCA
ICAEW
Thomas Coombs Limited
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

22nd March 2023

**HOLOCAUST SURVIVORS' FRIENDSHIP
ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations, grants and legacies	2	49,587	337,135	386,722	178,864
Other trading activities	3	15,686	-	15,686	2,548
Investment income	4	(290)	-	(290)	956
Total		64,983	337,135	402,118	182,368
EXPENDITURE ON					
Charitable activities	5				
Project management and delivery		91,495	340,787	432,282	251,643
Support costs		97	-	97	110
Total		91,592	340,787	432,379	251,753
NET INCOME/(EXPENDITURE)		(26,609)	(3,652)	(30,261)	(69,385)
Composition of net income/(expenditure)					
- Depreciation		(83,091)	-	(83,091)	(82,761)
- Other net income		56,482	(3,652)	52,830	13,376
		(26,609)	(3,652)	(30,261)	(69,385)
Transfers between funds	16	(3,652)	3,652	-	-
Net movement in funds		(30,261)	-	(30,261)	(69,385)
RECONCILIATION OF FUNDS					
Total funds brought forward		541,544	-	541,544	610,929
TOTAL FUNDS CARRIED FORWARD		511,283	-	511,283	541,543

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**HOLOCAUST SURVIVORS' FRIENDSHIP
ASSOCIATION**

**BALANCE SHEET
31ST DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	<i>2021 Total funds £</i>
FIXED ASSETS					
Tangible assets	13	394,077	-	394,077	467,712
CURRENT ASSETS					
Debtors	14	2,356	43,459	45,815	15,542
Cash at bank and in hand		<u>116,135</u>	<u>178,883</u>	<u>295,018</u>	<u>214,530</u>
		118,491	222,342	340,833	230,072
CREDITORS					
Amounts falling due within one year	15	(1,285)	(222,342)	(223,627)	(156,240)
NET CURRENT ASSETS		<u>117,206</u>	<u>-</u>	<u>117,206</u>	<u>73,832</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>511,283</u>	<u>-</u>	<u>511,283</u>	<u>541,544</u>
NET ASSETS		<u>511,283</u>	<u>-</u>	<u>511,283</u>	<u>541,544</u>
FUNDS	16				
Unrestricted funds				<u>511,283</u>	<u>541,544</u>
TOTAL FUNDS				<u>511,283</u>	<u>541,544</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd March 2023 and were signed on its behalf by:

.....
C Glass - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

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

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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

1. ACCOUNTING POLICIES - continued

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life.

Leasehold Improvements - between 5% and 20%

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. DONATIONS, GRANTS AND LEGACIES

	2022	2021
	£	£
Donations	43,425	18,540
Gift aid	2,291	1,110
Grants	340,136	158,403
Subscriptions	870	811
	<u>386,722</u>	<u>178,864</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
General	<u>340,136</u>	<u>158,403</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
School talks & visits	15,336	2,548
Room hire	350	-
	<u>15,686</u>	<u>2,548</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>(290)</u>	<u>956</u>

**HOLOCAUST SURVIVORS' FRIENDSHIP
ASSOCIATION**

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

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Project management and delivery	430,308	1,974	432,282
Support costs	<u>-</u>	<u>97</u>	<u>97</u>
	<u>430,308</u>	<u>2,071</u>	<u>432,379</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	152,942	109,565
Travel, subsistence & hospitality	18,139	5,075
Insurance	3,431	2,959
Office equipment & software	29,459	2,363
Telephone	75	216
Postage and stationery	3,047	1,067
Advertising & promotion	8,271	4,306
Sundries (inc staff recruitment & training)	7,619	4,786
Annual service charge/rent	5,592	(7,242)
Legal, professional & operational consultancy	118,643	44,095
Depreciation	<u>83,090</u>	<u>82,761</u>
	<u>430,308</u>	<u>249,951</u>

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Project management and delivery	-	1,974	1,974
Support costs	<u>97</u>	<u>-</u>	<u>97</u>
	<u>97</u>	<u>1,974</u>	<u>2,071</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	<u>83,091</u>	<u>82,761</u>

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

9. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners remuneration amounts to an independent examination fee of £1,974 (2021 - £1,692).

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

During the year monetary donations made by the Trustees to the Charity totalled £nil (2021 - £nil).

Trustees' expenses

The reimbursement of trustees expenses for the year ended 31st December 2022 totalled £nil (2021 - £nil).

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	138,511	99,863
Social security costs	8,576	4,911
Other pension costs	5,855	4,791
	<u>152,942</u>	<u>109,565</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Employees	5	4
Trustees	<u>9</u>	<u>10</u>
	<u>14</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

The total amount of employee benefits (Gross remuneration) received by key management personnel is £40,800 (2021 - £53,850). The Trust considers its key management personnel comprises of the Director.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,461	155,403	178,864
Other trading activities	2,548	-	2,548
Investment income	<u>956</u>	<u>-</u>	<u>956</u>
Total	26,965	155,403	182,368
EXPENDITURE ON			
Charitable activities			
Project management and delivery	92,991	158,652	251,643
Support costs	<u>110</u>	<u>-</u>	<u>110</u>
Total	93,101	158,652	251,753

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(66,135)	(3,250)	(69,385)
Transfers between funds	<u>(3,250)</u>	<u>3,250</u>	<u>-</u>
Net movement in funds	(69,385)	-	(69,385)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>610,929</u>	<u>-</u>	<u>610,929</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>541,544</u></u>	<u><u>-</u></u>	<u><u>541,544</u></u>

13. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st January 2022	736,195	-	-	736,195
Additions	<u>-</u>	<u>7,907</u>	<u>1,549</u>	<u>9,456</u>
At 31st December 2022	<u>736,195</u>	<u>7,907</u>	<u>1,549</u>	<u>745,651</u>
DEPRECIATION				
At 1st January 2022	268,483	-	-	268,483
Charge for year	<u>82,761</u>	<u>226</u>	<u>104</u>	<u>83,091</u>
At 31st December 2022	<u>351,244</u>	<u>226</u>	<u>104</u>	<u>351,574</u>
NET BOOK VALUE				
At 31st December 2022	<u>384,951</u>	<u>7,681</u>	<u>1,445</u>	<u>394,077</u>
At 31st December 2021	<u><u>467,712</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>467,712</u></u>

The tangible fixed assets relate to the Holocaust Exhibition and Learning Centre (HELC) which is used for the delivery of the holocaust education and awareness to schools, community groups and general audiences.

Fixed assets totalling £9,207 were purchased by the restricted funds NLHF Resilience & UK Holocaust Memorial Fund, the assets have been allocated to unrestricted funds as restrictions have been met.

**HOLOCAUST SURVIVORS' FRIENDSHIP
ASSOCIATION**

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	2,061	292
Prepayments and accrued income	43,754	<u>15,250</u>
	<u>45,815</u>	<u>15,542</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	19,880	14,374
Social security and other taxes	3,487	2,721
Accruals and deferred income	200,260	<u>139,145</u>
	<u>223,627</u>	<u>156,240</u>

Income has been deferred due to both restricted grants and donations being subject to performance-related conditions. Income received in advance of delivering those conditions is deferred and released to income in the reporting period in which the performance-related conditions are met.

16. MOVEMENT IN FUNDS

	At 1/1/22	Net movement	Transfers between funds	At 31/12/22
	£	in funds	£	£
		£		
Unrestricted funds				
General fund	<u>541,544</u>	<u>(26,609)</u>	<u>(3,652)</u>	<u>511,283</u>
	541,544	(26,609)	(3,652)	511,283
Restricted funds				
Pears Foundation Special Projects	-	8,800	(8,800)	-
Sobell Foundation	-	5,000	(5,000)	-
NLHF Resilience	-	(4,823)	4,823	-
Rothschilds	-	(11,329)	11,329	-
UK Holocaust Memorial Fund	-	<u>(1,300)</u>	<u>1,300</u>	-
	-	<u>(3,652)</u>	<u>3,652</u>	-
TOTAL FUNDS	<u>541,544</u>	<u>(30,261)</u>	<u>-</u>	<u>511,283</u>

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

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>64,983</u>	<u>(91,592)</u>	<u>(26,609)</u>
	64,983	(91,592)	(26,609)
Restricted funds			
Pears Foundation Special Projects	41,780	(32,980)	8,800
Sobell Foundation	20,096	(15,096)	5,000
University of Huddersfield (TSS)	4,850	(4,850)	-
NLHF Resilience	126,705	(131,528)	(4,823)
Rothschilds	40,598	(51,927)	(11,329)
AJR	50,000	(50,000)	-
IWM Intern & action plan	28,033	(28,033)	-
AJR Survivor Funding	684	(684)	-
Leeds Older People	37	(37)	-
UK Holocaust Memorial Fund	19,261	(20,561)	(1,300)
Pears Office Refurb	<u>5,091</u>	<u>(5,091)</u>	<u>-</u>
	<u>337,135</u>	<u>(340,787)</u>	<u>(3,652)</u>
TOTAL FUNDS	<u>402,118</u>	<u>(432,379)</u>	<u>(30,261)</u>

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	<u>610,929</u>	<u>(66,135)</u>	<u>(3,250)</u>	<u>541,544</u>
	610,929	(66,135)	(3,250)	541,544
Restricted funds				
Pears Foundation Special Projects	-	8,750	(8,750)	-
NLHF Resilience	-	(3,235)	3,235	-
Rothschilds	<u>-</u>	<u>(8,765)</u>	<u>8,765</u>	<u>-</u>
	<u>-</u>	<u>(3,250)</u>	<u>3,250</u>	<u>-</u>
TOTAL FUNDS	<u>610,929</u>	<u>(69,385)</u>	<u>-</u>	<u>541,544</u>

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

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,969	(93,100)	(68,135)
	26,965	(93,100)	(66,135)
Restricted funds			
Pears Foundation Special Projects	20,417	(11,667)	8,750
Sobell Foundation	21,789	(21,789)	-
University of Huddersfield (TSS)	425	(425)	-
NLHF Resilience	31,492	(34,727)	(3,235)
Rothschilds	16,007	(24,772)	(8,765)
AJR	50,000	(50,000)	-
IWM Intern & action plan	12,551	(12,551)	-
AJR Survivor Funding	2,509	(2,509)	-
Leeds Older People	213	(213)	-
	155,403	(158,653)	(3,250)
TOTAL FUNDS	182,368	(251,753)	(69,385)

The HSFA restricted funding received from the Pears Foundation & Association of Jewish Refugees (AJR) funds the core costs including the delivery of Holocaust education programmes.

During 2022 the Pears Foundation also match funded the Rothschilds and UK Holocaust Memorial Fund (Memorial Gestures) project.

Restricted funds from the Sobell Foundation are enabling the HSFA to provide support, help and friendship to the Holocaust survivors and refugees.

The University of Huddersfield's restricted funding contributes towards the cost of coach and mini bus hire for schools to visit the Centre.

The NLHF Resilience funding is supporting the HSFA with organisational development, Board development, audience development and financial sustainability.

The Rothschilds Foundation is helping to expand our collection and strengthen our role as a collection-holding institution in and about the North of England. The restricted funds are contributing to our Archivist and Head of Collections staff costs.

The Imperial War Museum (IWM) funding is part of the 'The Second World War and Holocaust Partnership Programme', which involves the HSFA working with community partners and new audiences to share diverse stories related to the Second World War and the Holocaust through public engagement activities. The new audio guides and the Digital Intern role were funded through the restricted funding.

The UK Holocaust Memorial Foundation is funding an art residencies programme (Memorial Gestures), where artists study the collection with targeted groups of hard-to-reach audiences and produce an artistic response.

Pears Foundation Special Projects is funding archive and office development and digital resources.

Transfers from restricted projects to general funds occur on completion of the restriction, such as purchase of fixed assets and match funding from unrestricted spending.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

**HOLOCAUST SURVIVORS' FRIENDSHIP
ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	43,425	18,540
Gift aid	2,291	1,110
Grants	340,136	158,403
Subscriptions	870	811
	386,722	178,864
Other trading activities		
School talks & visits	15,336	2,548
Room hire	350	-
	15,686	2,548
Investment income		
Deposit account interest	(290)	956
Total incoming resources	402,118	182,368
EXPENDITURE		
Charitable activities		
Wages & temp staff	138,511	99,863
Social security	8,576	4,911
Pensions	5,855	4,791
Travel, subsistence & hospitality	18,139	5,075
Insurance	3,431	2,959
Office equipment & software	29,459	2,363
Telephone	75	216
Postage and stationery	3,047	1,067
Advertising & promotion	8,271	4,306
Sundries (inc staff recruitment & training)	7,619	4,786
Annual service charge/rent	5,592	(7,242)
Legal, professional & operational consultancy	118,643	44,095
Depreciation of tangible fixed assets	83,090	82,761
	430,308	249,951
Support costs		
Finance		
Bank charges	97	110
Governance costs		
Independent examination fee	1,974	1,692
Total resources expended	432,379	251,753
Net expenditure	(30,261)	(69,385)

This page does not form part of the statutory financial statements