

THE SIR MARTIN GILBERT LEARNING CENTRE

England & Wales · Charity number 1174434

Details

Status Registered

Legal form Charitable company

Company number [10463376](#)

Registered 2017-08-30

Register [View on the Charity Commission register](#)

Contact

Address Hillsdown House
32 Hampstead High Street
London
NW3 1QD

Phone 0207973308805

Email info@smglc.org.uk

Website <https://www.smglc.org.uk/>

Activities

Objects: THE CHARITY'S OBJECTS ('OBJECTS') ARE TO ADVANCE THE EDUCATION OF THE PUBLIC IN SUCH WAYS AS THE TRUSTEES SEE FIT, INCLUDING BY:(1)ARRANGING LECTURES, DISCUSSIONS, WORKSHOPS AND ACTIVITIES TO PROMOTE LEARNING BY MEMBERS OF THE PUBLIC FOR PLEASURE AND TO INCREASE THEIR KNOWLEDGE OF HISTORY, CULTURE AND COMMUNITY ISSUES, AND(2)ESTABLISHING A LIBRARY SPACE FOR SUCH ACTIVITIES TO TAKE PLACE IN, AND (3)MAKING GRANTS AND AWARDS TO STUDENTS, ACADEMICS AND INFORMAL EDUCATORS TO ENCOURAGE THE FURTHER ADVANCEMENT OF EDUCATION THROUGH THEIR RESEARCH, LECTURES AND WORKS PUBLISHED FOR THE PUBLIC BENEFIT.

Activities: To advance the education of the public by promoting learning for pleasure and to increase their knowledge of history, culture and community issues, to establish a library space for such activities to take place in and to make grants and awards to encourage the further advancement of education through research, lectures and works published for the public.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Education/training, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£114,692	£116,411	-	-
2024-12-31	£122,021	£98,954	-	-
2023-12-31	£36,489	£59,792	-	-
2022-12-31	£71,071	£65,047	-	-
2021-12-31	£50,428	£64,547	-	-
2020-12-31	£40,941	£59,683	-	-

Trustees

Name	Role	Appointed
SIR HARRY SOLOMON	Chair	2017-03-23
ANTHONY SOLOMON ROSENFELDER		2022-10-12
Adam Solomon KC		2024-12-19
Deborah Lipkin		2024-02-06
Jon Benjamin		2017-09-20
Sir Victor Blank		2017-03-23

THE SIR MARTIN GILBERT LEARNING CENTRE

England & Wales - Charity number 1174434

Accounts

COMPANY NO. 10463376 (ENGLAND AND WALES)

CHARITY NO. 1174434 (ENGLAND AND WALES)

SIR MARTIN GILBERT LEARNING CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the Year Ended
31 December 2025

SIR MARTIN GILBERT LEARNING CENTRE

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SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

SIR MARTIN GILBERT LEARNING CENTRE

Structure, Governance and Management

Sir Martin Gilbert Learning Centre ('the Charity') is a charitable company registered with Companies House (No. 10463376) and the Charity Commission (No. 1174434) and is constituted by Articles of Association dated 4 November 2016 as amended on 2 August 2017.

The Charity is limited by guarantee and has no share capital. The members of the company are prohibited from receiving any share of any surpluses the company may make, these being retained to further its charitable objectives.

The Charity is wholly dependent on charitable donations and events to carry out its activities. The directors are responsible for the direction and control of the Charity and are its trustees. The Board of Trustees meets on a regular basis.

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 governing document, the Charities Act 2011 and Statement of Recommended Practice: Accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published January 2019.

The Charity's trustees (who are directors of the company and its members) are:

Mr. M J Benjamin
Sir M V Blank
Mr A Solomon K.C.(appointed on 21 October 2025)
Mrs. D Lipkin
Mr. A S Rosenfelder
Sir H Solomon (Chairman)

The composition of the Charity's Board of Trustees is reviewed regularly with a view to achieving a spread of expertise and experience designed to facilitate the achievement of the Charity's objects. The trustees keep up to date on their responsibilities by various means, such as reviewing the Charity Commission web site, reading relevant periodicals and taking professional advice. The trustees always recruit those with the requisite skills in the area where the charity operates. All trustees give their time freely and no remuneration was paid in the period.

The Charity's Objects for the Public Benefit

The Objects of the Sir Martin Gilbert Learning Centre is to advance the education of the public, including by:

- Arranging lectures, discussions, workshops and activities to promote learning by members of the public for pleasure and to increase their knowledge of history, culture and community issues, and;
- Establishing a library space for such activities to take place in, and;
- Making grants and awards to students, academics and informal educators to encourage the further advancement of education through their research, lectures and works published for the public benefit.

The trustees have paid due regard to guidance in relation to Public Benefit issued by the Charity Commission in deciding what activities the Charity should undertake. The trustees are of the opinion that it has fully complied with all such guidance.

SIR MARTIN GILBERT LEARNING CENTRE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

Review of the period

The overall income for the year was £114,692 (2024 - £122,021) and expenditure amounted to £116,411 (2024 - £98,954) resulting in a deficit for the period of £1,719 (2024 - £23,067 surplus). Reserves have thus decreased to £76,587 (2024 - £78,306).

Reserves policy

The trustees rely on support from donations to undertake the activities of the Charity, which have included the invitation of eminent speakers and educational programming and activities of the highest quality.

The reserves at present are sufficient to support ongoing expenditure to hold meetings. The trustees aim, if possible, to increase the reserves to provide a cushion. The free reserves at the year-end amounted to £76,587 (2024 - £78,306).

Risk factors

The major risk to the Charity achieving its primary aims is failure to obtain the present degree of sponsorship and donations. The trustees aim to mitigate this by maintaining the reserves, as indicated above.

Report on Activities

The Sir Martin Gilbert Learning Centre aims to promote awareness of modern Jewish history in order to nuance public understanding of Jewish culture and tackle antisemitism. In particular, the Centre seeks to educate young people about who Jews are and how they contribute to society.

The Centre works with secondary schools across the UK to deliver content relating to Jewish history in a form that is integrated with the National Curriculum. We offer free workshops and deliver them directly to students aged 11-18, in person and online. We also offer free resource packs and teacher training to support teachers who wish to teach these topics themselves following our interventions.

Shirli Gilbert (Professor of Modern Jewish History, University College London and Director of the Sir Martin Gilbert Learning Centre) oversees the Centre's strategic vision, engages funders and develops meaningful relationships with other organisations working in this sector. Dr Bethany Gaunt, Associate Director, manages the education programme, which involves developing teaching materials, engaging schools and delivering the workshops. We are in the process of appointing a Schools Partnership Manager, as well as additional Educators who will help to deliver the Centre's workshops and will support the development of future sessions.

We currently deliver secondary school workshops on three subjects: Jewish refugees in Britain in the 1930s; Jewish involvement in the struggle for universal suffrage in Britain; and Jewish migration to Britain: 1066-present. Since we began delivering workshops to schools in January 2024, we have reached over 3,200 students at 32 schools across the grammar, comprehensive and independent sectors in England, Scotland and Wales.

Our programme has a major scope for expansion. We are now focusing on securing sustainable funding, building enduring relationships with schools around Great Britain, and further adding to our core menu of offerings.

For more information, please visit www.sirmartingilbertlearningcentre.org or email info@sirmartingilbertlearningcentre.org.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees' responsibilities

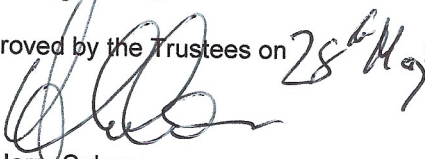
The Charity's Directors and Trustees are responsible for preparing a Trustees annual report and financial statements in accordance with applicable law and UK accounting standards (United Kingdom generally accepted accounting practice).

The law applicable to charities in England and Wales requires charity 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 of the charity for that year. In preparing those financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 28th May 2026 signed on their behalf by:


Sir Harry Solomon
Chair of Trustees

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

I report on the financial statements of Sir Martin Gilbert Learning Centre (a charitable company) for the period ended 31 December 2025 which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The Charity's trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The Charity's trustees consider that an audit is not required for this year under section 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Other matter – early adoption of the Charities SORP (FRS 102)

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of S396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I have no concerns and have come across no 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.

Piyush Tanna 10 June 2026

Piyush Tanna FCA
On behalf of Magus Chartered Accountants
134 Buckingham Palace Road
London
SW1W 9SA

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Income	Note		
Income from charitable activities	2	114,692	122,021
Total income		114,692	122,021
Expenditure			
Expenditure on charitable activities	3	(116,411)	(98,954)
Total expenditure		(116,411)	(98,954)
Net (expenditure)/income and net movement in funds		(1,719)	23,067
Total funds brought forward		78,306	55,239
Total funds carried forward	8	76,587	78,306

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	6		6,106		3,600
Current assets					
Cash at Bank		71,328		75,335	
		<u>71,328</u>		<u>75,335</u>	
Current liabilities: Amounts due within one year					
Creditors	7	(847)		(629)	
		<u>(847)</u>		<u>(629)</u>	
Net current assets			70,481		74,706
			<u>70,481</u>		<u>74,706</u>
Net assets			76,587		78,306
			<u>76,587</u>		<u>78,306</u>
The funds of the Charity:					
Unrestricted funds	8		76,587		78,306
			<u>76,587</u>		<u>78,306</u>
Total funds			76,587		78,306
			<u>76,587</u>		<u>78,306</u>

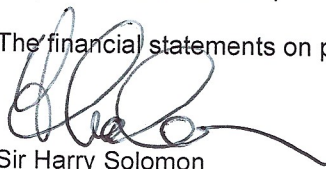
The Charity was entitled to exemption from audit under S477 of the Companies Act 2006 relating to small companies.

The members have not required the Charity to obtain an audit in accordance with S476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The financial statements on pages 7 to 13 were approved by the Trustees for issue on 28 May 2026.


Sir Harry Solomon
Director and Trustee

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at the cost or transaction value unless otherwise stated in the relevant note to these accounts.

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

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and the financial reporting standard applicable in the United Kingdom and the Republic of Ireland

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102. The Charity is a company limited by guarantee that is registered in England and Wales.

Going Concern

It is the opinion of the directors and trustees that the Charity is a going concern, and they are aware of no material uncertainties which may affect its abilities to continue as such for the foreseeable future.

Income

Income represents the total income receivable during the year comprising of donations. All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, it is probable that the income will be received, and the amount can be measured reliably. Interest on funds is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES (CONTINUED)

Expenditure

Expenditure is accounted for on the accruals basis and inclusive of any VAT.

Charitable activities include expenses relating to the Charity's activities. These costs include both direct costs and support costs relating to these activities.

Governance costs

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees and are included in expenditure on charitable activities in the Statement of Financial Activities.

Tangible Fixed Assets

Assets with a value greater than £500 are capitalised at cost, being their purchase cost together with any incidental expenses at acquisition, in the balance sheet. Assets below this level are treated as expenditure and are included in the Statement of Financial Activities in the year the expenditure is incurred. Depreciation is provided for on all tangible fixed assets by equal instalments over their expected useful life:

Fixtures, Fittings & Equipment – 15% per annum

Financial instruments

The financial instruments of the Charity comprise fixed asset investments, bank balances, including monies on deposit, debtors and creditors. Bank balances are accounted for on cash held and debtors and creditors are included at amounts settled after any discounts.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Trustees in furtherance of the general charitable objectives.

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES (CONTINUED)

Irrecoverable VAT

The Charity is not registered for VAT, therefore irrecoverable VAT is included with the costs to which it relates.

Taxation

Sir Martin Gilbert Learning Centre is a company and a registered charity, and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 Taxation and Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

2 **Income from charitable activities**

	2025 £	2024 £
Donations received	113,801	115,847
Course Fees	-	5,393
Interest	891	781
	<u>114,692</u>	<u>122,021</u>

3 **Expenditure on Charitable activities**

	2025 £	2024 £
Event costs, Lecture and course fees	68,860	56,984
Miscellaneous costs	34	34
Support and governance costs (note 4)	43,976	38,242
Donations paid	-	1,500
Prizes	1,511	675
Depreciation	2,030	1,519
	<u>116,411</u>	<u>98,954</u>

4 **Support and governance costs**

Included in expenditure on charitable activities is:

	2025 £	2024 £
Secretarial and administration assistance	37,263	27,947
Printing, stationery, brochure and website fees	6,653	10,205
Bank charges	60	90
	<u>43,976</u>	<u>38,242</u>

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

5 Staff costs

Apart from the directors and trustees, there was 1 (2024 – 1) employee in the period under review.

6 Tangible assets

	2025
	£
Cost:	
At beginning of the period	22,401
Additions	4,536
At 31 December 2024	26,937
Depreciation:	
At beginning of the period	18,801
Charge for year	2,030
At 31 December 2024	20,831
Net book value:	
At 31 December 2024	6,106
At 31 December 2023	3,600

7 Creditors

	2025	2024
	£	£
Other Creditors	847	629
	847	629

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

8 Analysis of charitable funds

	At 01 January 2025 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2025 £
Unrestricted funds	78,306	114,692	(116,411)	-	76,587
Total funds	78,306	114,692	(116,411)	-	76,587

9 Related party transactions

No trustees were paid in the financial year or the preceding financial year.

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

THE SIR MARTIN GILBERT LEARNING CENTRE

England & Wales - Charity number 1174434

Accounts

COMPANY NO. 10463376 (ENGLAND AND WALES)

CHARITY NO. 1174434 (ENGLAND AND WALES)

SIR MARTIN GILBERT LEARNING CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the Year Ended
31 December 2024

SIR MARTIN GILBERT LEARNING CENTRE

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ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

SIR MARTIN GILBERT LEARNING CENTRE

Structure, Governance and Management

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The Charity is wholly dependent on charitable donations and events to carry out its activities. The directors are responsible for the direction and control of the Charity and are its trustees. The Board of Trustees meets on a regular basis.

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 governing document, the Charities Act 2011 and Statement of Recommended Practice: Accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published January 2019.

The Charity's trustees (who are directors of the company and its members) are:

Mr. M J Benjamin
Sir M V Blank
Mr A Solomon (appointed on 19 December 2024)
Mr. J Libson (resigned on 06 February 2024)
Mrs D Lipkin (appointed on 06 February 2024)
Ms. K S Peake (resigned on 07 November 2024)
Mr. A S Rosenfelder
Sir H Solomon (Chairman)

The composition of the Charity's Board of Trustees is reviewed regularly with a view to achieving a spread of expertise and experience designed to facilitate the achievement of the Charity's objects. The trustees keep up to date on their responsibilities by various means, such as reviewing the Charity Commission web site, reading relevant periodicals and taking professional advice. The trustees always recruit those with the requisite skills in the area where the charity operates. All trustees give their time freely and no remuneration was paid in the period.

The Charity's Objects for the Public Benefit

The Objects of the Sir Martin Gilbert Learning Centre is to advance the education of the public, including by:

- Arranging lectures, discussions, workshops and activities to promote learning by members of the public for pleasure and to increase their knowledge of history, culture and community issues, and;
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The trustees have paid due regard to guidance in relation to Public Benefit issued by the Charity Commission in deciding what activities the Charity should undertake. The trustees are of the opinion that it has fully complied with all such guidance.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

Review of the period

The overall income for the year was £122,021 (2023 - £36,489) and expenditure amounted to £98,954 (2023 - £59,792) resulting in a surplus for the period of £23,067 (2023 - £23,303 deficit). Reserves have thus increased to £78,306 (2023 - £55,239).

Reserves policy

The trustees rely on support from donations to undertake the activities of the Charity, which have included the invitation of eminent speakers and educational programming and activities of the highest quality.

The reserves at present are sufficient to support ongoing expenditure to hold meetings. The trustees aim, if possible, to increase the reserves to provide a cushion. The free reserves at the year-end amounted to £78,306 (2023 - £55,239).

Risk factors

The major risk to the Charity achieving its primary aims is failure to obtain the present degree of sponsorship and donations. The trustees aim to mitigate this by maintaining the reserves, as indicated above.

Report on Activities

The Sir Martin Gilbert Learning Centre aims to promote awareness of modern Jewish history in order to nuance public understanding of Jewish culture and tackle antisemitism. In particular, the Centre seeks to educate young people about who Jews are and how they contribute to society.

The Centre works with secondary schools across the UK to deliver content relating to Jewish history in a form that is integrated with the National Curriculum. We offer free workshops and deliver them directly to students aged 11-18, in person and online. We also offer free resource packs and teacher training to support teachers who wish to teach these topics themselves following our interventions.

Our activities are devised and delivered by the Director, Shirli Gilbert (Professor of Modern Jewish History, University College London), supported by Dr Bethany Gaunt as Associate Director.

The school outreach programme has now become the focus of our work. We currently deliver secondary school workshops on two subjects: Jewish refugees in Britain in the 1930s, and Jewish involvement in the struggle for universal suffrage in Britain. Since we began delivering workshops to schools in January 2024, we have reached 2,800 students at 20 schools across the grammar, comprehensive and independent sectors in England, Scotland and Wales.

Our programme has a major scope for expansion. We are now focusing on completing the most labor-intensive set-up work, finishing content production for our core menu of offerings and training new staff while continuing to deliver workshops and ramp up connections with schools.

For more information, please visit www.sirmartingilbertlearningcentre.org or email info@sirmartingilbertlearningcentre.org.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees' responsibilities

The Charity's Directors and Trustees are responsible for preparing a Trustees annual report and financial statements in accordance with applicable law and UK accounting standards (United Kingdom generally accepted accounting practice).

The law applicable to charities in England and Wales requires charity 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 of the charity for that year. In preparing those financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 22nd April 2025 and signed on their behalf by:

Sir Harry Solomon
Chair of Trustees



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

I report on the financial statements of Sir Martin Gilbert Learning Centre (a charitable company) for the period ended 31 December 2024 which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The Charity's trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The Charity's trustees consider that an audit is not required for this year under section 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Other matter – early adoption of the Charities SORP (FRS 102)

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

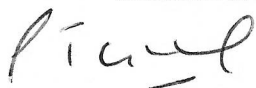
In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of S396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



02 May 2025

Piyush Tanna FCA
On behalf of Magus Chartered Accountants
134 Buckingham Palace Road
London
SW1W 9SA

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Income			
Income from charitable activities	2	122,021	36,489
Total income		122,021	36,489
Expenditure			
Expenditure on charitable activities	3	(98,954)	(59,792)
Total expenditure		(98,954)	(59,792)
Net income/(expenditure) and net movement in funds		23,067	(23,303)
Total funds brought forward		55,239	78,542
Total funds carried forward	8	78,306	55,239

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	6		3,600		5,119
Current assets					
Cash at Bank		75,335		50,559	
		<u>75,335</u>		<u>50,559</u>	
Current liabilities: Amounts due within one year					
Creditors	7	(629)		(439)	
		<u>(629)</u>		<u>(439)</u>	
Net current assets			74,706		50,120
Net assets			<u>78,306</u>		<u>55,239</u>
The funds of the Charity:					
Unrestricted funds	8		78,306		55,239
			<u>78,306</u>		<u>55,239</u>
Total funds			<u>78,306</u>		<u>55,239</u>

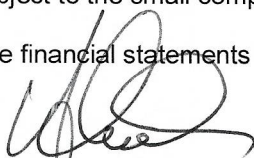
The Charity was entitled to exemption from audit under S477 of the Companies Act 2006 relating to small companies.

The members have not required the Charity to obtain an audit in accordance with S476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The financial statements on pages 7 to 13 were approved by the Trustees for issue on 22nd April 2025.


Sir Harry Solomon
Director and Trustee


M. J. Benjamin
Director and Trustee

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at the cost or transaction value unless otherwise stated in the relevant note to these accounts.

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

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and the financial reporting standard applicable in the United Kingdom and the Republic of Ireland

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102. The Charity is a company limited by guarantee that is registered in England and Wales.

Going Concern

It is the opinion of the directors and trustees that the Charity is a going concern, and they are aware of no material uncertainties which may affect its abilities to continue as such for the foreseeable future.

Income

Income represents the total income receivable during the year comprising of donations. All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, it is probable that the income will be received, and the amount can be measured reliably. Interest on funds is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES (CONTINUED)

Expenditure

Expenditure is accounted for on the accruals basis and inclusive of any VAT.

Charitable activities include expenses relating to the Charity's activities. These costs include both direct costs and support costs relating to these activities.

Governance costs

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees and are included in expenditure on charitable activities in the Statement of Financial Activities.

Tangible Fixed Assets

Assets with a value greater than £500 are capitalised at cost, being their purchase cost together with any incidental expenses at acquisition, in the balance sheet. Assets below this level are treated as expenditure and are included in the Statement of Financial Activities in the year the expenditure is incurred. Depreciation is provided for on all tangible fixed assets by equal instalments over their expected useful life:

Fixtures, Fittings & Equipment – 15% per annum

Financial instruments

The financial instruments of the Charity comprise fixed asset investments, bank balances, including monies on deposit, debtors and creditors. Bank balances are accounted for on cash held and debtors and creditors are included at amounts settled after any discounts.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Trustees in furtherance of the general charitable objectives.

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES (CONTINUED)

Irrecoverable VAT

The Charity is not registered for VAT, therefore irrecoverable VAT is included with the costs to which it relates.

Taxation

Sir Martin Gilbert Learning Centre is a company and a registered charity, and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 Taxation and Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

2 Income from charitable activities

	2024	2023
	£	£
Donations received	115,847	31,930
Course Fees	5,393	4,404
Interest	781	155
	<u>122,021</u>	<u>36,489</u>

3 Expenditure on Charitable activities

	2024	2023
	£	£
Event costs, Lecture and course fees	56,984	25,099
Miscellaneous costs	34	13
Support and governance costs (note 4)	38,242	31,755
Donations paid	1,500	-
Prizes	675	150
Depreciation	1,519	2,775
	<u>98,954</u>	<u>59,792</u>

4 Support and governance costs

Included in expenditure on charitable activities is:

	2024	2023
	£	£
Secretarial and administration assistance	27,947	24,965
Printing, stationery, brochure and website fees	10,205	6,704
Bank charges	90	86
	<u>38,242</u>	<u>31,755</u>

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

5 Staff costs

Apart from the directors and trustees, there was 1 (2023 – 1) employee in the period under review.

6 Tangible assets

	2024
	£
Cost:	
At beginning of the period	22,401
Additions	-
At 31 December 2024	22,401
Depreciation:	
At beginning of the period	17,282
Charge for year	1,519
At 31 December 2024	18,801
Net book value:	
At 31 December 2024	3,600
At 31 December 2023	5,119

7 Creditors

	2024	2023
	£	£
Other Creditors	629	439
	439	439

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

8 Analysis of charitable funds

	At 01 January 2024 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2024 £
Unrestricted funds	55,239	122,021	(98,954)	-	78,306
Total funds	55,239	122,021	(98,954)	-	78,306

9 Related party transactions

No trustees were paid in the financial year or the preceding financial year.

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

Accounts

COMPANY NO. 10463376 (ENGLAND AND WALES)

CHARITY NO. 1174434 (ENGLAND AND WALES)

SIR MARTIN GILBERT LEARNING CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the Year Ended
31 December 2023

SIR MARTIN GILBERT LEARNING CENTRE

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SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

SIR MARTIN GILBERT LEARNING CENTRE

Structure, Governance and Management

Sir Martin Gilbert Learning Centre ('the Charity') is a charitable company registered with Companies House (No. 10463376) and the Charity Commission (No. 1174434) and is constituted by Articles of Association dated 4 November 2016 as amended on 2 August 2017.

The Charity is limited by guarantee and has no share capital. The members of the company are prohibited from receiving any share of any surpluses the company may make, these being retained to further its charitable objectives.

The Charity is wholly dependent on charitable donations and events to carry out its activities. The directors are responsible for the direction and control of the Charity and are its trustees. The Board of Trustees meets on a regular basis.

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 governing document, the Charities Act 2011 and Statement of Recommended Practice: Accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published January 2019.

The Charity's trustees (who are directors of the company and its members) are:

Mr. M J Benjamin
Sir M V Blank
Mrs. R H Green (resigned on 15 December 2023)
Mr. J Libson (resigned on 06 February 2024)
Mrs D Lipkin (appointed on 06 February 2024)
Ms. K S Peake
Mr. A S Rosenfelder (Chairman)
Sir H Solomon

The composition of the Charity's Board of Trustees is reviewed regularly with a view to achieving a spread of expertise and experience designed to facilitate the achievement of the Charity's objects. The trustees keep up to date on their responsibilities by various means, such as reviewing the Charity Commission web site, reading relevant periodicals and taking professional advice. The trustees always recruit those with the requisite skills in the area where the charity operates. All trustees give their time freely and no remuneration was paid in the period.

The Charity's Objects for the Public Benefit

The Objects of the Sir Martin Gilbert Learning Centre is to advance the education of the public, including by:

- Arranging lectures, discussions, workshops and activities to promote learning by members of the public for pleasure and to increase their knowledge of history, culture and community issues, and;
- Establishing a library space for such activities to take place in, and;
- Making grants and awards to students, academics and informal educators to encourage the further advancement of education through their research, lectures and works published for the public benefit.

The trustees have paid due regard to guidance in relation to Public Benefit issued by the Charity Commission in deciding what activities the Charity should undertake. The trustees are of the opinion that it has fully complied with all such guidance.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

Review of the period

The overall income for the year was £36,489 (2022 - £71,071) and expenditure amounted to £59,792 (2022 - £65,047) resulting in a deficit for the period of £23,303 (2022 - £6,024 surplus). Reserves have thus decreased to £55,239 (2022 - £78,542).

Reserves policy

The trustees rely on support from donations to undertake the activities of the Charity, which have included the invitation of eminent speakers and educational programming and activities of the highest quality.

The reserves at present are sufficient to support ongoing expenditure to hold meetings. The trustees aim, if possible, to increase the reserves to provide a cushion. The free reserves at the year-end amounted to £55,239 (2022 - £78,542).

Risk factors

The major risk to the Charity achieving its primary aims is failure to obtain the present degree of sponsorship and donations. The trustees aim to mitigate this by maintaining the reserves, as indicated above.

Report on Activities

The Sir Martin Gilbert Learning Centre aims to promote awareness of and engagement with 20th Century history, focusing on the topics of Sir Martin's scholarship: modern Jewish history, the World Wars, the Holocaust, and Winston Churchill. Using Sir Martin's skills and principles as a guide, the Charity emphasises the voices of individuals and brings academic historical research to wide audiences in accessible ways. Our work includes: presenting talks, resources, and outreach activities underpinned by historical research to broad audiences; lectures and conversations on the topics of Sir Martin Gilbert's scholarship; support for UK secondary school teachers to include Jewish history as part of their teaching of the National Curriculum; and a Sir Martin Gilbert History Prize, supported with resources for students and teachers, to encourage engagement with history and application of research skills.

Our activities and programming is devised and delivered by the Director of the Sir Martin Gilbert Learning Centre, Shirli Gilbert, Professor of Modern History, University College London, supported by Dr Bethany Gaunt as Associate Director. The Sir Martin Gilbert Learning Centre Library is at Highgate Synagogue, London N6 and features first editions of Sir Martin's 88 published books and signed copies of books by authors who have spoken at the Centre, such as Sir John Major.

It has been another strong year for the Charity, with nearly 3,000 registrations for our programme of talks. We hosted leading academics who offered engaging presentations on their research. Mr Allen Packwood returned with another excellent course on Winston Churchill. Our schools outreach work continues to gain momentum – we were invited by the Historical Association to create a webinar on teaching Jewish history for secondary school teachers, and our resource pack on Jewish migration to Britain in the 1930s is now live and has been used in schools around the UK.

For more information, please visit www.sirmartingilbertlearningcentre.org or email info@sirmartingilbertlearningcentre.org.

Trustees' responsibilities

The Charity's Directors and Trustees are responsible for preparing a Trustees annual report and financial statements in accordance with applicable law and UK accounting standards (United Kingdom generally accepted accounting practice).

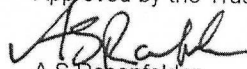
SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

The law applicable to charities in England and Wales requires charity 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 of the charity for that year. In preparing those financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 15/5 2024 signed on their behalf by:


A S Rosenfelder
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

I report on the financial statements of Sir Martin Gilbert Learning Centre (a charitable company) for the period ended 31 December 2023 which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The Charity's trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The Charity's trustees consider that an audit is not required for this year under section 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Other matter – early adoption of the Charities SORP (FRS 102)

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of S396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Piyush Tanna 28/05/2024

Piyush Tanna FCA
On behalf of Magus Chartered Accountants
134 Buckingham Palace Road
London
SW1W 9SA

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Income			
Income from charitable activities	2	36,489	71,071
Total income		36,489	71,071
Expenditure			
Expenditure on charitable activities	3	(59,792)	(65,047)
Total expenditure		(59,792)	(65,047)
Net (expenditure)/income and net movement in funds		(23,303)	6,024
Total funds brought forward		78,542	72,518
Total funds carried forward	8	55,239	78,542

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	6		5,119		7,894
Current assets					
Cash at Bank		50,559		71,101	
		<u>50,559</u>		<u>71,101</u>	
Current liabilities: Amounts due within one year					
Creditors	7	(439)		(453)	
		<u>(439)</u>		<u>(453)</u>	
Net current assets			50,120		70,648
Net assets			<u>55,239</u>		<u>78,542</u>
The funds of the Charity:					
Unrestricted funds	8		55,239		78,542
			<u>55,239</u>		<u>78,542</u>
Total funds			<u>55,239</u>		<u>78,542</u>

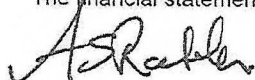
The Charity was entitled to exemption from audit under S477 of the Companies Act 2006 relating to small companies.

The members have not required the Charity to obtain an audit in accordance with S476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The financial statements on pages 7 to 13 were approved by the Trustees for issue on 15th May 2024.



A S Rosenfelder
Director and Trustee



M J Benjamin
Director and Trustee

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at the cost or transaction value unless otherwise stated in the relevant note to these accounts.

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

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and the financial reporting standard applicable in the United Kingdom and the Republic of Ireland

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102. The Charity is a company limited by guarantee that is registered in England and Wales.

Going Concern

It is the opinion of the directors and trustees that the Charity is a going concern, and they are aware of no material uncertainties which may affect its abilities to continue as such for the foreseeable future.

Income

Income represents the total income receivable during the year comprising of donations. All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, it is probable that the income will be received, and the amount can be measured reliably. Interest on funds is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES (CONTINUED)

Expenditure

Expenditure is accounted for on the accruals basis and inclusive of any VAT.

Charitable activities include expenses relating to the Charity's activities. These costs include both direct costs and support costs relating to these activities.

Governance costs

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees and are included in expenditure on charitable activities in the Statement of Financial Activities.

Tangible Fixed Assets

Assets with a value greater than £500 are capitalised at cost, being their purchase cost together with any incidental expenses at acquisition, in the balance sheet. Assets below this level are treated as expenditure and are included in the Statement of Financial Activities in the year the expenditure is incurred. Depreciation is provided for on all tangible fixed assets by equal instalments over their expected useful life:

Fixtures, Fittings & Equipment – 15% per annum

Financial instruments

The financial instruments of the Charity comprise fixed asset investments, bank balances, including monies on deposit, debtors and creditors. Bank balances are accounted for on cash held and debtors and creditors are included at amounts settled after any discounts.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Trustees in furtherance of the general charitable objectives.

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES (CONTINUED)

Irrecoverable VAT

The Charity is not registered for VAT, therefore irrecoverable VAT is included with the costs to which it relates.

Taxation

Sir Martin Gilbert Learning Centre is a company and a registered charity, and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 Taxation and Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

2 **Income from charitable activities**

	2023 £	2022 £
Donations received	31,930	62,850
Course Fees	4,404	8,221
Interest	155	-
	<u>36,489</u>	<u>71,071</u>

3 **Expenditure on Charitable activities**

	2023 £	2022 £
Event costs, Lecture and course fees	25,099	23,260
Miscellaneous costs	13	13
Support and governance costs (note 4)	31,755	37,314
Prizes	150	1,100
Depreciation	2,775	3,360
	<u>59,792</u>	<u>65,047</u>

4 **Support and governance costs**

Included in expenditure on charitable activities is:

	2023 £	2022 £
Secretarial and administration assistance	24,965	34,104
Printing, stationery, brochure and website fees	6,704	3,071
Bank charges	86	139
	<u>31,755</u>	<u>37,314</u>

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

5 Staff costs

Apart from the directors and trustees, there was 1 (2022 – 1) employee in the period under review.

6 Tangible assets

	2023
	£
Cost:	
At beginning of the period	22,401
Additions	-
	<u> </u>
At 31 December 2023	22,401
Depreciation:	
At beginning of the period	14,507
Charge for year	2,775
	<u> </u>
At 31 December 2023	17,282
Net book value:	
At 31 December 2023	5,119
	<u> </u>
At 31 December 2022	7,894
	<u> </u>

7 Creditors

	2023	2022
	£	£
Other Creditors	439	453
	<u> </u>	<u> </u>
	439	453
	<u> </u>	<u> </u>

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

8 Analysis of charitable funds

	At 01 January 2023 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2023 £
Unrestricted funds	78,542	36,489	(59,792)	-	55,239
Total funds	78,542	36,489	(59,792)	-	55,239

9 Related party transactions

No trustees were paid in the financial year or the preceding financial year.

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

Accounts

COMPANY NO. 10463376 (ENGLAND AND WALES)

CHARITY NO. 1174434 (ENGLAND AND WALES)

SIR MARTIN GILBERT LEARNING CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the Year Ended
31 December 2022

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SIR MARTIN GILBERT LEARNING CENTRE

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SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

SIR MARTIN GILBERT LEARNING CENTRE

Structure, Governance and Management

Sir Martin Gilbert Learning Centre ('the Charity') is a charitable company registered with the Companies House (No. 10463376) and the Charity Commission (No. 1174434) and is constituted by Articles of Association dated 4 November 2016 as amended on 2 August 2017.

The Charity is limited by guarantee, and has no share capital. The members of the company are prohibited from receiving any share of any surpluses the company may make, these being retained to further its charitable objectives.

The Charity is wholly dependent on charitable donations and events to carry out its activities. The directors are responsible for the direction and control of the Charity and are its trustees. The Board of Trustees meet on a regular basis.

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 governing document, the Charities Act 2011 and Statement of Recommended Practice: Accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published on 16 July 2014.

The Charity's trustees (who are directors of the company and its members) are:

Mr. M J Benjamin
Sir M V Blank
Lady E Gilbert (resigned on 16 November 2022)
Mrs. R H Green
Mr. J Libson
Ms. K S Peake
Mr. A S Rosenfelder (appointed on 12 October 2022)
Sir H Solomon (Chairman)

The composition of the Charity's Board of Trustees is reviewed regularly with a view to achieving a spread of expertise and experience designed to facilitate the achievement of the Charity's objects. The trustees keep up to date on their responsibilities by various means, such as reviewing the Charity Commission web site, reading relevant periodicals and taking professional advice. The trustees always recruit those with the requisite skills in the area where the charity operates. All trustees give their time freely and no remuneration was paid in the period.

The Charity's Object for the Public Benefit

The Objects of the Sir Martin Gilbert Learning Centre to advance the education of the public, including by:

- Arranging lectures, discussions, workshops and activities to promote learning by members of the public for pleasure and to increase their knowledge of history, culture and community issues, and;
- Establishing a library space for such activities to take place in, and;
- Making grants and awards to students, academics and informal educators to encourage the further advancement of education through their research, lectures and works published for the public benefit.

The trustees have paid due regard to guidance in relation to Public Benefit issued by the Charity Commission in deciding what activities the Charity should undertake. The trustees are of the opinion that it has fully complied with all such guidance.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

Review of the period

The overall income for the year was £71,071 (2021 - £50,428) and expenditure amounted to £65,047 (2021 - £64,547) resulting in a surplus for the period of £6,024 (2021 - £14,119 deficit). Reserves have thus increased to £78,542 (2021 - £72,518).

Reserves policy

The trustees rely on support from donations to undertake the activities of the Charity, which have included the invitation of eminent speakers and educational programming and activities of the highest quality.

The reserves at present are sufficient to support ongoing expenditure to hold meetings. The trustees aim, if possible, to increase the reserves to provide a cushion. The free reserves at the year-end amounted to £78,542 (2021 - £72,518).

Risk factors

The major risk to the Charity achieving its primary aims is failure to obtain the present degree of sponsorship and donations. The trustees aim to mitigate this by maintaining the reserves, as indicated above.

Report on Activities

The Sir Martin Gilbert Learning Centre aims to promote awareness of and engagement with 20th Century history, focusing on the topics of Sir Martin's scholarship: modern Jewish history, the World Wars, the Holocaust, and Winston Churchill. Using Sir Martin's skills and principles as a guide, the Charity emphasises the voices of individuals and brings academic historical research to wide audiences in accessible ways. Our work includes: presenting talks, resources, and outreach activities underpinned by historical research to broad audiences; lectures and conversations on the topics of Sir Martin Gilbert's scholarship; support for UK secondary school teachers to include Jewish history as part of their teaching of the National Curriculum; and a Sir Martin Gilbert History Prize, supported with resources for students and teachers, to encourage engagement with history and application of research skills.

Our activities and programming is devised and delivered by the Director of the Sir Martin Gilbert Learning Centre, Shirli Gilbert, Professor of Modern History, University College London, supported by Dr Bethany Gaunt as Associate Director. The Sir Martin Gilbert Learning Centre Library is at Highgate Synagogue, London N6 and features first editions of Sir Martin's 88 published books and signed copies of books by authors who have spoken at the Centre, such as Sir John Major.

It has been another strong year for the Charity, with nearly 3,000 registrations for our programme of talks. We hosted 22 leading academics who offered engaging presentations on their research. Mr Allen Packwood returned with another excellent course on Winston Churchill. Our schools outreach work continues to gain momentum – we were invited by the Historical Association to create a webinar on teaching Jewish history for secondary school teachers, and our resource pack on Jewish migration to Britain in the 1930s is now live and has been used in schools around the UK.

For more information, please visit www.sirmartingilbertlearningcentre.org or email info@sirmartingilbertlearningcentre.org.

Trustees' responsibilities

The Charity's Directors and Trustees are responsible for preparing a Trustees annual report and financial statements in accordance with applicable law and UK accounting standards (United Kingdom generally accepted accounting practice).

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

The law applicable to charities in England and Wales requires charity 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 of the charity for that year. In preparing those financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 17 July 2023 signed on their behalf by:

Sir H Solomon
Trustee



SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

I report on the financial statements of Sir Martin Gilbert Learning Centre (a charitable company) for the period ended 31 December 2022 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The Charity's trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The Charity's trustees consider that an audit is not required for this year under section 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Other matter – early adoption of the Charities SORP (FRS 102)

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

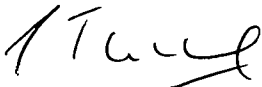
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of S396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Piyush Tanna FCA
On behalf of Magus Chartered Accountants
134 Buckingham Palace Road
London
SW1W 9SA

02 August 2023

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Income			
Income from charitable activities	2	71,071	50,428
Total income		71,071	50,428
Expenditure			
Expenditure on charitable activities	3	(65,047)	(64,547)
Total expenditure		(65,047)	(64,547)
Net income/(expenditure) and net movement in funds		6,024	(14,119)
Total funds brought forward		72,518	86,637
Total funds carried forward	8	78,542	72,518

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	6		7,894		11,254
Current assets					
Cash at Bank		71,101		61,841	
		<u>71,101</u>		<u>61,841</u>	
Current liabilities: Amounts due within one year					
Creditors	7	(453)		(576)	
		<u></u>		<u></u>	
Net current assets			70,648		61,264
			<u></u>		<u></u>
Net assets			78,542		72,518
			<u></u>		<u></u>
The funds of the Charity:					
Unrestricted funds	8		78,542		72,518
			<u></u>		<u></u>
Total funds			78,542		72,518
			<u></u>		<u></u>

The Charity was entitled to exemption from audit under S477 of the Companies Act 2006 relating to small companies.

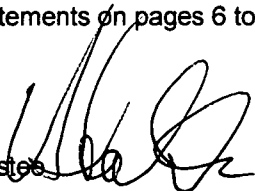
The members have not required the Charity to obtain an audit in accordance with S476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of the accounts.

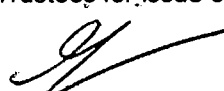
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The financial statements on pages 6 to 12 were approved by the Trustees for issue on 04 July 2023.

Sir H Solomon
Director and Trustee



M J Benjamin
Director and Trustee



These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at the cost or transaction value unless otherwise stated in the relevant note to these accounts.

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

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and the financial reporting standard applicable in the United Kingdom and the Republic of Ireland

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102. The Charity is a company limited by guarantee that is registered in England and Wales.

Going Concern

It is the opinion of the directors and trustees that the Charity is a going concern, and they are aware of no material uncertainties which may affect its abilities to continue as such for the foreseeable future.

Income

Income represents the total income receivable during the year comprising of donations. All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, it is probable that the income will be received, and the amount can be measured reliably. Interest on funds is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES (CONTINUED)

Expenditure

Expenditure is accounted for on the accruals basis and inclusive of any VAT.

Charitable activities include expenses relating to the Charity's activities. These costs include both direct costs and support costs relating to these activities.

Governance costs

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees and are included in expenditure on charitable activities in the Statement of Financial Activities.

Tangible Fixed Assets

Assets with a value greater than £500 are capitalised at cost, being their purchase cost together with any incidental expenses at acquisition, in the balance sheet. Assets below this level are treated as expenditure and are included in the Statement of Financial Activities in the year the expenditure is incurred. Depreciation is provided for on all tangible fixed assets by equal instalments over their expected useful life:

Fixtures, Fittings & Equipment – 15% per annum

Financial instruments

The financial instruments of the Charity comprise fixed asset investments, bank balances, including monies on deposit, debtors and creditors. Bank balances are accounted for on cash held and debtors and creditors are included at amounts settled after any discounts.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Trustees in furtherance of the general charitable objectives.

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES (CONTINUED)

Irrecoverable VAT

The Charity is not registered for VAT, therefore irrecoverable VAT is included with the costs to which it relates.

Taxation

Sir Martin Gilbert Learning Centre is a company and a registered charity, and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 Taxation and Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

2 Income from charitable activities

	2022	2021
	£	£
Donations received	62,850	30,000
Course Fees	8,221	20,428
	<u>71,071</u>	<u>50,428</u>

3 Expenditure on Charitable activities

	2022	2021
	£	£
Event costs, Lecture and course fees	23,260	36,979
Miscellaneous costs	13	313
Support and governance costs (note 4)	37,314	23,520
Prizes	1,100	375
Depreciation	3,360	3,360
	<u>65,047</u>	<u>64,547</u>

4 Support and governance costs

Included in expenditure on charitable activities is:

	2022	2021
	£	£
Secretarial and administration assistance	34,104	18,974
Printing, stationery, brochure and website fees	3,071	4,427
Bank charges	139	119
	<u>37,314</u>	<u>23,520</u>

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

5 Staff costs

Apart from the directors and trustees, there was 1 (2021 – 1) employee in the period under review..

6 Tangible assets

	2022
	£
Cost:	
At beginning of the period	22,401
Additions	-
	<u> </u>
At 31 December 2022	22,401
	<u> </u>
Depreciation:	
At beginning of the period	11,147
Charge for year	3,360
	<u> </u>
At 31 December 2022	14,507
	<u> </u>
Net book value:	
At 31 December 2022	7,894
	<u> </u>
At 31 December 2021	11,254
	<u> </u>

7 Creditors

	2022	2021
	£	£
Other Creditors	453	576
	<u> </u>	<u> </u>
	453	576
	<u> </u>	<u> </u>

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

SIR MARTIN GILBERT LEARNING CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

8 Analysis of charitable funds

	At 01 January 2022 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2022 £
Unrestricted funds	72,518	71,071	(65,047)	-	78,542
Total funds	72,518	71,071	(65,047)	-	78,542

9 Related party transactions

No trustees were paid in the financial year or the preceding financial year.

These unaudited financial statements have been subjected to independent examination. See report on pages 5-6.

Accounts

COMPANY NO. 10463376 (ENGLAND AND WALES)

CHARITY NO. 1174434 (ENGLAND AND WALES)

SIR MARTIN GILBERT LEARNING CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the Year Ended
31 December 2021

SIR MARTIN GILBERT LEARNING CENTRE

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SIR MARTIN GILBERT LEARNING CENTRE

Structure, Governance and Management

Sir Martin Gilbert Learning Centre ("SMGLC") is registered with the Companies House (No. 10463376) and Charity Commission (No. 1174434) and is constituted by Articles of Association dated 4 November 2016 and amended on 2 August 2017.

The company is limited by guarantee, and has no share capital. The members of the company are prohibited from receiving any share of any surpluses the company may make, these being retained to further its charitable objectives.

The company is wholly dependent on charitable donations and events to carry out its activities. It is the board of directors who make decisions on strategy and finance. The directors meet on a regular basis.

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 governing document, the Charities Act 2011 and Statement of Recommended Practice: Accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published on 16 July 2014.

The Charity is administered by a Board of Trustees consisting of the Directors who are all trustees, comprising:

Mr. M J Benjamin
Sir M V Blank
Lady E Gilbert
Mrs. R H Green
Mr. J Libson
Ms. K S Peake (appointed on 29 November 2021)
Sir H Solomon (Chairman)

Objectives for the public benefit

The aims of the Sir Martin Gilbert Learning Centre include the following:

- Arranging lectures, discussions, workshops and activities to promote learning by members of the public for pleasure and to increase their knowledge of history, culture and community issues, and;
- Establishing a library space for such activities to take place in, and;
- Making grants and awards to students, academics and informal educators to encourage the further advancement of education through their research, lectures and works published for the public benefit.

The Trustees have paid due regard to guidance in relation to Public Benefit issued by the Charity Commission in deciding what activities the charity should undertake. The Trustees are of the opinion that it has fully complied with all such guidance.

SIR MARTIN GILBERT LEARNING CENTRE

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Review of the period

The overall income for the year was £50,428 (2020 - £40,941) and expenditure amounted to £64,547 (2020 - £59,683) resulting in a deficit for the period of £14,119 (2020 - £18,472). Reserves have thus decreased to £72,518 (2020 - £86,637).

Recruitment of Trustees and training

The composition of the Charity's Board of Trustees is reviewed regularly with a view to achieving a spread of expertise and experience designed to facilitate the achievement of the Charity's objects. The Trustees keep up to date on their responsibilities by various means, such as reviewing the Charity Commission web site, reading relevant periodicals and professional advice. The Trustees always recruit those with the requisite skills in the area where the charity operates. All Trustees give their time freely and no remuneration was paid in the period.

Reserves policy

The Trustees rely on support from donations to undertake the activities of the charity, which have included the invitation of eminent speakers and educational programming and activities of the highest quality.

The reserves at present are sufficient to support ongoing expenditure to hold meetings. The Trustees aim, if possible, to increase the reserves to provide a cushion. The free reserves at the year-end amounted to £72,518 (2020 - £86,637).

Risk factors

The major risk to the charity achieving its primary aims is failure to obtain the present degree of sponsorship and donations. The Trustees aim to mitigate this by maintaining the reserves, as indicated above.

Report on Activities

The Sir Martin Gilbert Learning Centre aims to promote awareness of and engagement with twentieth century history, focusing on the topics of Sir Martin's scholarship: modern Jewish history, the world wars, the Holocaust, and Winston Churchill. Using Sir Martin's skills and principles as a guide, the Centre emphasizes the voices of individuals and brings academic historical research to wide audiences in accessible ways. The Centre's work includes talks, resources, and outreach activities underpinned by historical research to broad audiences; a Book Club to introduce audiences to Sir Martin's scholarship; a Sir Martin Gilbert History Prize; support for UK secondary school teachers to teach Jewish history as part of their teaching of the National Curriculum; and training for emerging scholars to disseminate research in accessible ways in secondary schools and other fora.

The Centre, founded in 2017, runs events online and from the Centre's base in Highgate, as well as with partner organisations. Events have included memorial lectures by The Rt Hon Sir John Major KGCH in 2017 and The Rt Hon David Miliband in 2019. In 2021 the Centre collaborated with the International Churchill Society to host the Sir Martin Gilbert Churchill Conversations series, which featured prominent speakers and guests from around the world.

In 2019, Shirli Gilbert, Professor of Modern History, University College London, became the official Director of the Centre. In August 2021, Dr Bethany Gaunt joined the Centre as Associate Director.

SIR MARTIN GILBERT LEARNING CENTRE

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Sir Martin Gilbert Learning Centre Library is at Highgate Synagogue, London N6. The Library features first editions of Sir Martin's 88 published books and, in addition, signed copies of books by authors who have spoken at the Centre, such as Sir John Major.

For more information, please visit www.sirmartingilbertlearningcentre.org or email info@sirmartingilbertlearningcentre.org.

Trustees' responsibilities

The charity Directors and Trustees are responsible for preparing a Trustees annual report and financial statements in accordance with applicable law and UK accounting standards (United Kingdom generally accepted accounting practice).

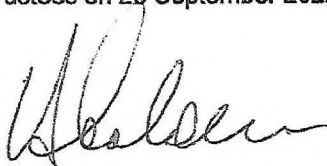
The law applicable to charities in England and Wales requires the charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 23 September 2022 signed on their behalf by:

Sir H Solomon
Trustee



SIR MARTIN GILBERT LEARNING CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the financial statements of Sir Martin Gilbert Learning Centre (company charity) for the period ended 31 December 2021 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this year under section 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Other matter – early adoption of the Charities SORP (FRS 102)

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Basis of independent examiner's report

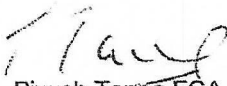
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' ON THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of S396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



28th September 2022

Piyush Tanna FCA
On behalf of Magus Chartered Accountants
134 Buckingham Palace Road
London
SW1W 9SA

SIR MARTIN GILBERT LEARNING CENTRE**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

		Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Income	Note		
Income from charitable activities	2	50,428	40,941
Total income		<u>50,428</u>	<u>40,941</u>
Expenditure			
Expenditure on charitable activities	3	(64,547)	(59,683)
Total expenditure		<u>(64,547)</u>	<u>(59,683)</u>
Net (expenditure)/income and net movement in funds		(14,119)	(18,472)
Total funds brought forward		<u>86,637</u>	<u>105,379</u>
Total funds carried forward	8	<u>72,518</u>	<u>86,637</u>

These unaudited financial statements have been subjected to independent examination. See report on pages 4-5.

SIR MARTIN GILBERT LEARNING CENTRE

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	6		11,254		5,614
Current assets					
Cash at Bank		61,841		81,023	
		<u>61,841</u>		<u>81,023</u>	
Current liabilities: Amounts due within one year					
Creditors	7	(576)		-	
		<u></u>		<u></u>	
Net current assets			61,264		81,023
			<u></u>		<u></u>
Net assets			72,518		86,637
			<u></u>		<u></u>
The funds of the charity:					
Unrestricted funds	8		72,518		86,637
			<u></u>		<u></u>
Total funds			72,518		86,637
			<u></u>		<u></u>

The company was entitled to exemption from audit under S477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with S476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The financial statements on pages 7 to 13 were approved by the Trustees for issue on 23 September 2022.

Sir H Solomon
Director and Trustee

M J Benjamin
Director and Trustee

These unaudited financial statements have been subjected to independent examination. See report on pages 4-5.

SIR MARTIN GILBERT LEARNING CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at the cost or transaction value unless otherwise stated in the relevant note to these accounts.

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

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and the financial reporting standard applicable in the United Kingdom and the Republic of Ireland

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102. The charity is a company limited by guarantee that is registered in England and Wales.

Going Concern

It is the opinion of the directors and trustees that the charity is a going concern, and they are aware of no material uncertainties which may affect its abilities to continue as such for the foreseeable future.

Income

Income represents the total income receivable during the year comprising of donations. All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that the income will be received, and the amount can be measured reliably. Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

These unaudited financial statements have been subjected to independent examination. See report on pages 4-5.

SIR MARTIN GILBERT LEARNING CENTRE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 ACCOUNTING POLICIES (CONTINUED)

Expenditure

Expenditure is accounted for on the accruals basis and inclusive of any VAT.

Charitable activities include expenses relating to the charity's activities. These costs include both direct costs and support costs relating to these activities.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees and are included in expenditure on charitable activities in the Statement of Financial Activities.

Tangible Fixed Assets

Assets with a value greater than £500 are capitalised at cost, being their purchase cost together with any incidental expenses at acquisition, in the balance sheet. Assets below this level are treated as expenditure and are included in the Statement of Financial Activities in the year the expenditure is incurred. Depreciation is provided for on all tangible fixed assets by equal instalments over their expected useful life:

Fixtures, Fittings & Equipment – 15% per annum

Financial instruments

The financial instruments of the charity comprise fixed asset investments, bank balances, including monies on deposit, debtors and creditors. Bank balances are accounted for on cash held and debtors and creditors are included at amounts settled after any discounts.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Trustees in furtherance of the general charitable objectives.

These unaudited financial statements have been subjected to independent examination. See report on pages 4-5.

SIR MARTIN GILBERT LEARNING CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES (CONTINUED)

Irrecoverable VAT

The charity is not registered for VAT, therefore irrecoverable VAT is included with the costs to which it relates.

Taxation

Sir Martin Gilbert Learning Centre is a company and a registered charity, and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 Taxation and Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

2 Income from charitable activities

	2021 £	2020 £
Donations received	30,000	12,500
Course Fees	20,428	28,441
	<u>50,428</u>	<u>40,941</u>

3 Expenditure on Charitable activities

	2021 £	2020 £
Event costs, Lecture and course fees	36,979	43,425
Miscellaneous costs	313	13
Support and governance costs (note 4)	23,520	12,975
Prizes	375	1,260
Depreciation	3,360	2,010
	<u>64,547</u>	<u>59,683</u>

4 Support and governance costs

Included in expenditure on charitable activities is:

	2021 £	2020 £
Secretarial and administration assistance	18,974	10,609
Printing, stationery, brochure and website fees	4,427	2,366
Bank charges	119	-
	<u>23,520</u>	<u>12,975</u>

These unaudited financial statements have been subjected to independent examination. See report on pages 4-5.

SIR MARTIN GILBERT LEARNING CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

5 Staff costs

Apart from the directors and trustees, there was 1 (2020 – None) employee in the period under review.

6 Tangible assets

	2021 £
Cost:	
At beginning of the period	13,401
Additions	9,000
At 31 December 2021	22,401
Depreciation:	
At beginning of the period	7,787
Charge for year	3,360
At 31 December 2021	11,147
Net book value:	
At 31 December 2021	11,254
At 31 December 2020	5,614

7 Creditors

	2021 £	2020 £
Other Creditors	576	-
	576	-

These unaudited financial statements have been subjected to independent examination. See report on pages 4-5.

SIR MARTIN GILBERT LEARNING CENTRE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8 Analysis of charitable funds

	At 01 January 2021 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2021 £
Unrestricted funds	86,637	50,428	(64,547)	-	72,518
Total funds	86,637	50,428	(64,547)	-	72,518

9 Related party transactions

No trustees were paid in the financial year or the preceding financial year.

These unaudited financial statements have been subjected to independent examination. See report on pages 4-5.

THE SIR MARTIN GILBERT LEARNING CENTRE

England & Wales - Charity number 1174434

Accounts

COMPANY NO. 10463376 (ENGLAND AND WALES)

CHARITY NO. 1174434 (ENGLAND AND WALES)

SIR MARTIN GILBERT LEARNING CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the Year Ended
31 December 2020

SIR MARTIN GILBERT LEARNING CENTRE

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SIR MARTIN GILBERT LEARNING CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

Registered charity number	1174434 (England and Wales)
Company number	10463376 (England and Wales)
Governing document	Articles of Association executed on 4 November 2016 and amended on 02 August 2017
Directors and Trustees	Mr. M J Benjamin Sir M V Blank Lady E Gilbert Mrs. R H Green Mr. J Libson Sir H Solomon

The above served as Directors and Trustees during the period ended 31 December 2020

Independent examiner	Piyush Tanna Magus Chartered Accountants 140 Buckingham Palace Road London SW1W 9SA
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Registered Office	Hillsdown House 32 Hampstead High Street London NW3 1QD
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Principal address	12 Wellgarth Road London NW11 7HS
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Bankers	Metro Bank plc One Southampton Row London WC1B 5HA CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
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SIR MARTIN GILBERT LEARNING CENTRE

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The directors, as trustees of the charity, present their annual report and financial statements for the year ended 31 December 2020.

Structure, Governance and Management

Sir Martin Gilbert Learning Centre ("SMGLC") is registered with the Companies House (No. 10463376) and Charity Commission (No. 1174434) and is constituted by Articles of Association executed on 4 November 2016 and amended on 02 August 2017.

The company is limited by guarantee, and has no share capital. The members of the company are prohibited from receiving any share of any surpluses the company may make, these being retained to further its charitable objectives.

The company is wholly dependent on charitable donations and events to carry out its activities. It is the board of directors who make decisions on strategy and finance. The directors meet on a regular basis.

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 governing document, the Charities Act 2011 and Statement of Recommended Practice: Accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published on 16 July 2014.

The Charity is administered by a management committee, who are all Directors' and Trustees, comprising:

Mr. M J Benjamin
Sir M V Blank
Lady E Gilbert
Mrs. R H Green
Mr. J Libson
Sir H Solomon (Chairman)

Objectives for the public benefit

The aims of the Sir Martin Gilbert Learning Centre include the following:

- Arranging lectures, discussions, workshops and activities to promote learning by members of the public for pleasure and to increase their knowledge of history, culture and community issues, and;
- Establishing a library space for such activities to take place in, and;
- Making grants and awards to students, academics and informal educators to encourage the further advancement of education through their research, lectures and works published for the public benefit.

The Trustees have paid due regard to guidance in relation to Public Benefit issued by the Charity Commission in deciding what activities the charity should undertake. The Trustees are of the opinion that it has fully complied with all such guidance.

SIR MARTIN GILBERT LEARNING CENTRE

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Review of the period

The overall income for the year was £40,941 (2019 - £67,988) and expenditure amounted to £59,683 (2019 - £29,825) resulting in a deficit for the period of £18,472 (2019 - £38,163 surplus). Reserves have thus decreased to £86,637 (2019 - £105,379).

Recruitment of Trustees and training

The composition of the Charity's board of Trustees is to be reviewed regularly with a view to achieving a spread of expertise and age designed to facilitate the achievement of the Charity's objects. The Trustees keep up to date on their responsibilities by various means, such as reviewing the Charity Commission web site, reading relevant periodicals and professional advice. The Trustees always recruit those with the requisite skills in the area where the charity operates. The trustees consider the board of trustees as comprising the key management personnel of the charity. All trustees give their time freely and no remuneration was paid in the period.

Reserves policy

The Trustees have been dependent on support from donations to commence the activities of the charity. It has enabled the invitation of eminent speakers and several meetings of high educational quality.

The reserves at present are sufficient to support ongoing expenditure to hold meetings. The Trustees aim, if possible, to increase the reserves to provide a cushion. The free reserves at the year-end amounted to £86,637 (2019 - £105,379).

Risk factors

The major risk to the charity achieving its primary aims is failure to obtain the present degree of sponsorship and donations. The Trustees aim to mitigate this by maintaining the reserves, as indicated above.

Report on Activities

The Sir Martin Gilbert Learning Centre has a mission to uphold Sir Martin Gilbert's legacy for future generations, using his scholarship, integrity and principles as a guide for those who wish to learn from history. The Centre aims to bring historical learning to wide audiences, and to engage people of diverse ages and backgrounds. It runs a varied programme that includes lectures, events, courses, and essay competitions about the subjects closest to Martin's heart, the Holocaust, Churchill, Israel, and modern Jewish history. The organisation's vision is that people of all ages should enjoy and appreciate the study of history and gain a better understanding of the dynamic relationship between past, present and future.

The Centre, founded in 2017, runs lectures and courses from the Centre's base in Highgate, online and in partner organisations. Events have included memorial lectures by The Rt Hon Sir John Major KGCH in 2017 and The Rt Hon David Miliband in 2019. Past speakers have included Professor Sir Lawrence Freedman on lessons from the Great War 100 years after the Armistice and in 2019 the Centre curated a concert in celebration of the musical contribution of refugees from Nazi Europe to British culture.

In 2019, Shirli Gilbert, Professor of Modern History, University College London, became the official Academic Director for the Centre. She founded the very successful *Deeper Look* course, now in its 10th term and due to demand she is starting an additional study group in the Autumn of 2020. Each week, throughout the academic year, students learn and debate together about a subject from the broad span of Modern Jewish History.

Report on Activities (continued)

Professor Gilbert also delivers individual lectures for the Centre and partner organisations, and she ran a four-week courses on Modern Jewish History as an outreach project at three different venues in 2019/20.

The Centre aims to reach young people in particular, inspiring them to love history and helping them acquire skills of historical enquiry. In 2020 the Centre ran its first national schools' history prize, targeted at Year 11 and Year 12 pupils, to produce an original piece of work relating to the life/and or work of Sir Winston Churchill informed by original sources. The competition, run in partnership with the International Churchill Society and the Churchill Archives was in honour of Sir Martin's role as the great Churchill biographer. Other projects include A Level specific lectures for students, and future plans will see opportunities for students to gain skills at UCL.

The Sir Martin Gilbert Learning Centre Library is at Highgate Synagogue, London N6. The Library features first editions of Sir Martin's 88 published books and, in addition, signed copies of books by authors who have spoken at the Centre, such as Sir John Major.

For more information please visit www.sirmartingilbertlearningcentre.org or email book@sirmartingilbertlearningcentre.org.

Trustees' responsibilities

The charity Directors and Trustees are responsible for preparing a Trustees annual report and financial statements in accordance with applicable law and UK accounting standards (United Kingdom generally accepted accounting practice).

The law applicable to charities in England and Wales requires the charity 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 of the charity for that year. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 12 July 2021 signed on their behalf by:

Sir H Solomon
Trustee



SIR MARTIN GILBERT LEARNING CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

I report on the financial statements of Sir Martin Gilbert Learning Centre (company charity) for the period ended 31 December 2020 which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this year under section 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Other matter – early adoption of the Charities SORP (FRS 102)

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' ON THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of S396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

 29/07/21

Piyush Tanna FCA
On behalf of Magus Chartered Accountants
140 Buckingham Palace Road
London
SW1W 9SA

SIR MARTIN GILBERT LEARNING CENTRE**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

		Unrestricted Funds 2020 £	Unrestricted Funds 2019 £
Income	Note		
Income from charitable activities	2	40,941	67,988
Total income		40,941	67,988
Expenditure			
Expenditure on charitable activities	3	(59,683)	(29,825)
Total expenditure		(59,683)	(29,825)
Net (expenditure)/income and net movement in funds		(18,472)	38,163
Total funds brought forward		105,379	67,216
Total funds carried forward	8	86,637	105,379

These unaudited financial statements have been subjected to independent examination. See report on pages 5 - 6

SIR MARTIN GILBERT LEARNING CENTRE

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	6		5,614		7,624
Current assets					
Cash at Bank		81,023		99,680	
		<u>81,023</u>		<u>99,680</u>	
Current liabilities: Amounts due within one year					
Creditors	7	-		(1,925)	
		<u>-</u>		<u>(1,925)</u>	
Net current assets			81,023		97,755
			<u>81,023</u>		<u>97,755</u>
Net assets			86,637		105,379
			<u>86,637</u>		<u>105,379</u>
The funds of the charity:					
Unrestricted funds	8		86,637		105,379
			<u>86,637</u>		<u>105,379</u>
Total funds			86,637		105,379
			<u>86,637</u>		<u>105,379</u>

The company was entitled to exemption from audit under S477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with S476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements on pages 7 to 13 were approved by the Trustees for issue on 12 July 2021

Sir H Solomon
Director and Trustee



Lady E Gilbert
Director and Trustee

These unaudited financial statements have been subjected to independent examination. See report on pages 5 - 6

SIR MARTIN GILBERT LEARNING CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at the cost or transaction value unless otherwise stated in the relevant note to these accounts.

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

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and the financial reporting standard applicable in the United Kingdom and the Republic of Ireland

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102. The charity is a company limited by guarantee that is registered in England and Wales.

Going Concern

It is the opinion of the directors and trustees that the charity is a going concern, and they are aware of no material uncertainties which may affect its abilities to continue as such for the foreseeable future.

Income

Income represents the total income receivable during the year comprising of donations. All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that the income will be received, and the amount can be measured reliably. Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

These unaudited financial statements have been subjected to independent examination. See report on pages 5 - 6

SIR MARTIN GILBERT LEARNING CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES (CONTINUED)

Expenditure

Expenditure is accounted for on the accruals basis and inclusive of any VAT.

Charitable activities include expenses relating to the charity's activities. These costs include both direct costs and support costs relating to these activities.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees and are included in expenditure on charitable activities in the Statement of Financial Activities.

Tangible Fixed Assets

Assets with a value greater than £500 are capitalised at cost, being their purchase cost together with any incidental expenses at acquisition, in the balance sheet. Assets below this level are treated as expenditure and are included in the Statement of Financial Activities in the year the expenditure is incurred. Depreciation is provided for on all tangible fixed assets by equal instalments over their expected useful life:

Fixtures, Fittings & Equipment – 15% per annum

Financial instruments

The financial instruments of the charity comprise fixed asset investments, bank balances, including monies on deposit, debtors and creditors. Bank balances are accounted for on cash held and debtors and creditors are included at amounts settled after any discounts.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Trustees in furtherance of the general charitable objectives.

These unaudited financial statements have been subjected to independent examination. See report on pages 5 - 6

SIR MARTIN GILBERT LEARNING CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES (CONTINUED)

Irrecoverable VAT

The charity is not registered for VAT, therefore irrecoverable VAT is included with the costs to which it relates.

Taxation

Sir Martin Gilbert Learning Centre is a company and a registered charity, and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 Taxation and Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

2 Income from charitable activities

	2020 £	2019 £
Donations received	12,500	53,845
Course Fees	28,441	14,143
	<u>40,941</u>	<u>67,988</u>

3 Expenditure on Charitable activities

	2020 £	2019 £
Event costs, Lecture and course fees	43,425	16,774
Miscellaneous costs	13	28
Support and governance costs (note 4)	12,975	11,013
Prizes	1,260	-
Depreciation	2,010	2,010
	<u>59,683</u>	<u>29,825</u>

4 Support and governance costs

Included in expenditure on charitable activities is:

	2020 £	2019 £
Secretarial and administration assistance	10,609	10,351
Printing, stationery, brochure and website fees	2,366	462
Professional fees	-	200
	<u>12,975</u>	<u>11,013</u>

These unaudited financial statements have been subjected to independent examination. See report on pages 5 - 6

SIR MARTIN GILBERT LEARNING CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

5 Staff costs

Apart from the directors, there were no employees in the period under review.

6 Tangible assets

	2020 £
Cost:	
At beginning of the period	13,401
Additions	--
At 31 December 2020	13,401
Depreciation:	
At beginning of the period	5,777
Charge for year	2,010
At 31 December 2020	7,787
Net book value:	
At 31 December 2020	5,614
At 31 December 2019	7,624

7 Creditors

	2020 £	2019 £
Other Creditors	-	1,925
	-	1,925

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SIR MARTIN GILBERT LEARNING CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

8 Analysis of charitable funds

	At 01 January 2020 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2020 £
Unrestricted funds	105,379	40,941	(59,683)	-	86,637
Total funds	105,379	40,941	(59,683)	-	86,637

9 Related party transactions

No trustees were paid in the financial year or the preceding financial year.

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