

**COMPANY NO. 10463376 (ENGLAND AND WALES)**

**CHARITY NO. 1174434 (ENGLAND AND WALES)**

**SIR MARTIN GILBERT LEARNING CENTRE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

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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**

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#### **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

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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](http://www.sirmartingilbertlearningcentre.org) or email [info@sirmartingilbertlearningcentre.org](mailto: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).

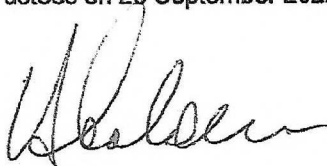
The law applicable to charities in England and Wales requires the charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In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

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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.

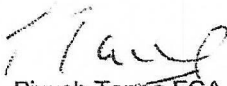
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' ON THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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**

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

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

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#### **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**

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**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<br>£     | 2020<br>£     |
|--------------------|---------------|---------------|
| 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<br>£     | 2020<br>£     |
|---------------------------------------|---------------|---------------|
| 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<br>£     | 2020<br>£     |
|-------------------------------------------------|---------------|---------------|
| 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**

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

### **7 Creditors**

|                 | <b>2021</b> | <b>2020</b> |
|-----------------|-------------|-------------|
|                 | <b>£</b>    | <b>£</b>    |
| Other Creditors | 576         | -           |
|                 | <hr/>       | <hr/>       |
|                 | 576         | -           |
|                 | <hr/>       | <hr/>       |

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**

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**8 Analysis of charitable funds**

|                    | At<br>01 January<br>2021<br>£ | Income<br>£ | Expenditure<br>£ | Revaluation<br>of investments<br>£ | At<br>31<br>December<br>2021<br>£ |
|--------------------|-------------------------------|-------------|------------------|------------------------------------|-----------------------------------|
| 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.