

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.

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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).

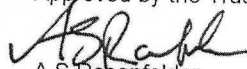
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The law applicable to charities in England and Wales requires charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application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

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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

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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.

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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>

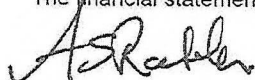
The Charity was entitled to exemption from audit under S477 of the Companies Act 2006 relating to small companies.

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.

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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.