

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
PARALLEL HISTORIES**

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Grafton House  
81 Chorley Old Road  
Bolton  
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BL1 3AJ

## **PARALLEL HISTORIES**

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**PARALLEL HISTORIES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To advance the education of young people in controversial history topics by means of researching and creating free educational materials including interactive videos and distributing these to teachers.

**Significant activities**

Parallel Histories is a UK educational charity, founded in 2017, to improve the life chances of disadvantaged young people through innovation in humanities teaching. We empower teachers to teach controversial history by providing training, educational resources, and online debating for young people. Through these three main activities, we work with over 275 secondary schools across the UK.

The charity is reliant on a network of teachers in secondary schools who use Parallel Histories materials and teaching methods in their classrooms.

**Public benefit**

The main activities undertaken for public benefit are the research, creation and distribution of free educational materials in the form of interactive videos, providing teacher training and running inter school debating.

The trustees take action to monitor and ensure that the charity acts to further these objectives in all its activities.

## **PARALLEL HISTORIES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

This has been another year of disruption in schools because of Covid but this has not hindered or limited our growth. The shift towards online or hybrid teaching has been sustained as teachers and students have learned the benefits of a blended live and online approach and acquired the technical wherewithal to make it easier. This shift has created increased demand for our products and services. At the end of this reporting year, we work with 307 schools which is up from 160 on April 1st, 2021.

We have received a donations and grants of £121,521 representing an increase of nearly 70% on the previous year. We have been trialling charging for some of our products and services and fees now account for 10% of our income.

We have continued to build our public profile: we received press coverage in the Times Educational Supplement (TES), The Guardian, The Glasgow Evening Times, and The Jewish Chronicle. Website users passed 50,000, which is up from 32,000 last year.

In terms of product development: we have added new programmes to both our Irish and our Israel Palestine schemes of work, and we have launched a new series on Famous Leaders, starting with Churchill.

The inter-school debating launched last year has expanded. We now have 59 schools in the debating programme which is up from 28 schools last year. All but one of the schools who took part in a debate have come back for a second, third or fourth debate. We have had plenty of interest from schools outside the UK who want to take part, and this has allowed us to help fill the gap left when overseas school trips and exchanges were cancelled by connecting schools together online. We have run debates between schools in the UK and Ireland, France, Denmark, Canada, Saudi Arabia, and Greece. To mark the centenary of partition in Ireland we have run debates between catholic and protestant schools in Northern Ireland and between these schools and schools in England and the Republic of Ireland.

We continue to run weekly CPD for teachers and this has grown in popularity. CPD for teachers in June and have continued to run regular sessions. By the end of this reporting year, we had trained over 300 teachers which is up from 155 teachers last year. In addition, we have delivered training to several PGCE courses including Moray House, Edinburgh University and Edge Hill University.

In terms of partnerships with other organisations, we have worked with PWC in a programme that brings together their staff volunteers to act as mentors to school students. We are also part of the Deloitte Digital Connect programme and this is giving us access to their expert advice on a range of issues including digital security. This advice is helping us make our products, services and organisation more robust.

Most importantly we have entered into partnership with Pearson Publishing to create new dual narrative educational resources for their GCSE and iGCSE product. This is a significant endorsement of our approach. We retain copyright and a final say on text.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees are satisfied with the performance of the charity in its formative years and with the position of the reserves at the end of March 2022.

It is the policy of the charity to maintain unrestricted funds at a level which the trustees believe appropriate after considering the future commitments of the charity and the likely administrative costs of the charity in the coming year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation (CIO). This is not a company incorporated under the Companies Acts and it is therefore not subject to company regulation. Neither its existence nor any charges it creates have to be registered at Companies House.

##### **Decision making**

Decision making is carried out by the board of trustees who meet regularly throughout the year. Michael Davies and Joshua Hillis who carry out much of the administration for the charity on behalf of the trustees are invited to those trustee meetings.

**PARALLEL HISTORIES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1174481

**Principal address**  
8/3 Annandale Street  
Edinburgh  
EH7 4AN

**Trustees**  
H J Castle  
P J H Taylor  
Dr A Zawawi  
Ms C O'Sullivan  
Ms S Webster (appointed 22.3.22)

**Independent Examiner**  
Adam J Syddall M.A., A.C.A.  
ICAEW  
P B Syddall & Co  
Chartered Accountants  
Grafton House  
81 Chorley Old Road  
Bolton  
Lancashire  
BL1 3AJ

Approved by order of the board of trustees on 6 June 2022 and signed on its behalf by:



H J Castle - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PARALLEL HISTORIES**

**Independent examiner's report to the trustees of Parallel Histories**

I report to the charity trustees on my examination of the accounts of Parallel Histories (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Adam J Syddall M.A., A.C.A.

ICAEW

P B Syddall & Co

Chartered Accountants

Grafton House

81 Chorley Old Road

Bolton

Lancashire

BL1 3AJ

6 June 2022

# PARALLEL HISTORIES

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		26,888	-	26,888	14,590
<b>Charitable activities</b>					
Digital Debating		-	21,835	21,835	20,805
Enhancing the digital capabilities of teachers		-	60,833	60,833	25,000
Other trading activities	2	22,246	-	22,246	9,751
<b>Total</b>		<b>49,134</b>	<b>82,668</b>	<b>131,802</b>	<b>70,146</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Digital Debating		22,379	20,040	42,419	17,588
Enhancing the digital capabilities of teachers		11,307	33,494	44,801	25,103
Other		3,767	2,604	6,371	9,520
<b>Total</b>		<b>37,453</b>	<b>56,138</b>	<b>93,591</b>	<b>52,211</b>
<b>NET INCOME</b>		<b>11,681</b>	<b>26,530</b>	<b>38,211</b>	<b>17,935</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		42,336	3,218	45,554	27,619
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>54,017</b>	<b>29,748</b>	<b>83,765</b>	<b>45,554</b>

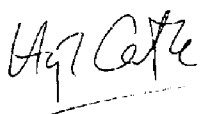
The notes form part of these financial statements

# PARALLEL HISTORIES

## BALANCE SHEET 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	5	10,250	-	10,250	-
Cash at bank		46,093	29,748	75,841	45,554
		<u>56,343</u>	<u>29,748</u>	<u>86,091</u>	<u>45,554</u>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(2,326)	-	(2,326)	-
		<u>54,017</u>	<u>29,748</u>	<u>83,765</u>	<u>45,554</u>
<b>NET CURRENT ASSETS</b>					
		<u>54,017</u>	<u>29,748</u>	<u>83,765</u>	<u>45,554</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>54,017</u>	<u>29,748</u>	<u>83,765</u>	<u>45,554</u>
<b>NET ASSETS</b>					
		<u>54,017</u>	<u>29,748</u>	<u>83,765</u>	<u>45,554</u>
<b>FUNDS</b>	7				
Unrestricted funds				54,017	42,336
Restricted funds				29,748	3,218
				<u>83,765</u>	<u>45,554</u>
<b>TOTAL FUNDS</b>				<u>83,765</u>	<u>45,554</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 June 2022 and were signed on its behalf by:



H J Castle - Trustee

The notes form part of these financial statements



## PARALLEL HISTORIES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

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

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

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

#### 2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fees	22,246	9,751

# PARALLEL HISTORIES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

### 3. TRUSTEES' REMUNERATION AND BENEFITS

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

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	14,590	-	14,590
<b>Charitable activities</b>			
Digital Debating	-	20,805	20,805
Enhancing the digital capabilities of teachers	25,000	-	25,000
Other trading activities	9,751	-	9,751
<b>Total</b>	<b>49,341</b>	<b>20,805</b>	<b>70,146</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Digital Debating	-	17,588	17,588
Enhancing the digital capabilities of teachers	25,103	-	25,103
Other	9,521	(1)	9,520
<b>Total</b>	<b>34,624</b>	<b>17,587</b>	<b>52,211</b>
<b>NET INCOME</b>	<b>14,717</b>	<b>3,218</b>	<b>17,935</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	27,619	-	27,619
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>42,336</b>	<b>3,218</b>	<b>45,554</b>

# PARALLEL HISTORIES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

### 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	<u>10,250</u>	<u>-</u>

### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other creditors	<u>2,326</u>	<u>-</u>

### 7. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	42,336	11,681	54,017
<b>Restricted funds</b>			
Enhancing the digital capabilities of teachers	-	17,110	17,110
Digital debating	<u>3,218</u>	<u>9,420</u>	<u>12,638</u>
	<u>3,218</u>	<u>26,530</u>	<u>29,748</u>
<b>TOTAL FUNDS</b>	<u>45,554</u>	<u>38,211</u>	<u>83,765</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	49,134	(37,453)	11,681
<b>Restricted funds</b>			
Enhancing the digital capabilities of teachers	53,208	(36,098)	17,110
Digital debating	21,835	(12,415)	9,420
Employment and training of an intern	<u>7,625</u>	<u>(7,625)</u>	<u>-</u>
	<u>82,668</u>	<u>(56,138)</u>	<u>26,530</u>
<b>TOTAL FUNDS</b>	<u>131,802</u>	<u>(93,591)</u>	<u>38,211</u>

## PARALLEL HISTORIES

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

#### 7. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	27,619	14,717	42,336
<b>Restricted funds</b>			
Digital debating	-	3,218	3,218
<b>TOTAL FUNDS</b>	<u>27,619</u>	<u>17,935</u>	<u>45,554</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	49,341	(34,624)	14,717
<b>Restricted funds</b>			
Digital debating	20,805	(17,587)	3,218
<b>TOTAL FUNDS</b>	<u>70,146</u>	<u>(52,211)</u>	<u>17,935</u>

#### 8. RELATED PARTY DISCLOSURES

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

# PARALLEL HISTORIES

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	26,888	14,590
<b>Other trading activities</b>		
Fees	22,246	9,751
<b>Charitable activities</b>		
Grants	82,668	45,805
<b>Total incoming resources</b>	<b>131,802</b>	<b>70,146</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	65,602	27,948
Pensions	1,793	1,118
Sundries	38	240
Teacher fellowship	5,450	1,250
IT and software	1,674	173
Researchers	-	5,962
Consultancy	12,663	6,000
	<b>87,220</b>	<b>42,691</b>
<b>Other</b>		
IT and software	159	1,324
Books and research	480	66
Conferences and travel	947	54
Website development	3,664	-
Subscriptions	46	66
Erasmus project	-	7,406
	<b>5,296</b>	<b>8,916</b>
<b>Support costs</b>		
<b>Management</b>		
Insurance	317	317
Postage and stationery	36	-
	<b>353</b>	<b>317</b>
<b>Finance</b>		
Bank charges	142	187
<b>Governance costs</b>		
Auditors' remuneration	580	100

This page does not form part of the statutory financial statements

PARALLEL HISTORIES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022

	31.3.22 £	31.3.21 £
Total resources expended	<u>93,591</u>	<u>52,211</u>
Net income	<u>38,211</u>	<u>17,935</u>

This page does not form part of the statutory financial statements