

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
PARALLEL HISTORIES**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

PARALLEL HISTORIES

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PARALLEL HISTORIES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 and promote social cohesion through innovation in humanities teaching. We empower teachers to teach controversial history by providing training, educational resources, and debating for young people. Through these three main activities, we work with over 1114 secondary schools.

The charity works with 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 creation and distribution of educational materials, 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 and have given due regard to the Charity Commission's guidance on public benefit.

PARALLEL HISTORIES
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ACHIEVEMENT AND PERFORMANCE

Introduction

In our seventh year of operation, we continued to grow strongly. The Israel-Hamas war has led to a particular demand from schools for the resources and method to teach the Israel-Palestine conflict. We continue to work with schools to help them strengthen social cohesion.

We are delighted that Jonathan Powell, Downing Street Chief of Staff under Tony Blair, has joined us as our Patron.

Growth

	March 2024	March 2023	March 2022	March 2021	March 2020
Schools working with us	1114	660	335	172	28

Media coverage and endorsements

Educate Against Hate, a website developed by the Department of Education and the Home Office, has quality-checked our resources and promotes them to schools.

The Hannah Arendt Institute and Human Rights Watch have endorsed us.

The Guardian, BBC Northern Ireland, The National UAE, The Jewish Chronicle, Times Radio and History Ireland have covered our work this year.

Launch of new resources

We created and launched a new series of 24 ebooks on controversial history. This series was a new direction for our resources. We based our original classroom resources on video technology. After market research with teachers, we designed the ebooks to ensure we continue to provide the highest quality classroom resources. We are delighted that the ebooks are attracting universal praise.

In a significant endorsement of our approach, Pearson, the largest educational publisher in the world, had invited us to partner with them to create a new set of resources for the Edexcel GCSE History unit: Conflict in the Middle East 1945-1995. These resources were published this year. Pearson has invited us to continue partnering with them to create resources for the Edexcel iGCSE History unit: Conflict, Crisis and Change: the Middle East, 1919-2012.

Young people debating controversial history

We delivered debating workshops for over 500 young people from 47 schools this year. A particular highlight was bringing together Protestant and Catholic students to debate the legacy of the Good Friday Agreement in the Parliament Buildings, Stormont, at a debate conference hosted by Robbie Buttler MLA.

Impact

Our aims are to improve the life chances of disadvantaged young people and promote social cohesion. To achieve these aims, we work towards the following impacts:

- Young people equipped to be active citizens in healthy democracies
- Young people enabled to realise their ambitions in work and further study,
- Schools equipped to teach controversial history and change how the history of conflict is taught.

We are confident that we are achieving these impacts. The outcomes for young people and teachers from our work are identified as strong factors in causing these impacts by research from leading institutions such as the Education Endowment Foundation and the Sutton Trust. These outcomes are:

- Improved ability of young people to analyse evidence, form and present their opinions, to listen and disagree robustly but respectfully, and to understand different perspectives on controversial history.
- Improved confidence of teachers to teach controversial history and use debating in teaching.

In a sample of 80 young people participating in our debating, 90% of young people reported that their confidence in public speaking improved significantly, and 97% reported that their confidence in critically evaluating evidence had improved significantly.

One young person told us: "I think today was really, really important in showing that while there are two opposite sides, there's nuance within those sides. Not everyone is completely and utterly all for one thing or all for another thing."

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Another young person said the debates "really showed me how to constructively debate with my peers. It's far too easy to get caught in a back and forth, tit-for-tat debates where you're just one upping each other. Whereas today, it was more respectful and it was constructive. I really benefitted from it".

One history teacher said: "Thank you so much for taking the time with our pupils this afternoon, they loved it so much! I was so pleased to see them get more confident as the time went on. After our session today I did some essay preparation with the whole class on the same title as the debate, looking at arguments and counter arguments. It's all working in so well together!"

For another history teacher, "We have been absolutely delighted with the training and resources we have received through Parallel Histories. Our school was struggling to find the best approach to teaching issues around the current crisis in the middle east, and we wanted to find a method that would allow us to explore complex history, whilst acknowledging the very strong personal views that our students held."

CHARITABLE ACTIVITIES:

Create educational resources

We create educational resources (ebooks, videos, lesson plans and source packs) for studying and teaching controversial historical topics. These are topics which are disputed by historians, have partisan interpretations, and may cause emotional responses. Our original resources continue to be free to use. We introduced a price structure this year for our ebooks which is designed to encourage schools to use ebooks across several topics and so strengthen how they teach the history of conflict, as well as to raise income for our charitable activities.

This year, we created the new series of 24 ebooks on the Israel-Palestine conflict, conflict in Northern Ireland, Great Leaders, the Union and Scotland, Putin and Ukraine, the Hindu-Muslim conflict, the Cold War in the 1960s, the Civil Rights Movement in the US, and the pursuit of freedom in the US.

Deliver debating for young people

We deliver online and in-person debating workshops for young people. They study different perspectives on these topics, evaluate the evidence, and argue for different perspectives. The workshops are collaborative rather than competitive. The young people receive individual feedback from teacher volunteers to track their progress over the workshops.

We delivered debating workshops for over 500 young people from 47 schools this year. We have delivered workshops in partnership with PwC, Naval Children's Charity, and Forward Assist.

Train teachers

We train teachers in teaching controversial history through regular online workshops. We trained over 90 teachers from 60 schools this year.

FINANCIAL REVIEW

Income and fundraising

We continued to strengthen our financial sustainability through broadening the sources of our income. We expect this diversity to enable us to meet our fundraising growth targets, as we grow our operations in the next two years.

We are grateful to the following trusts, foundations and organisations for their support this year: the Persula Foundation, the Ireland Funds, the Naval Children's Charity, the PwC Foundation, the Hugh Fraser Foundation, the New Park Educational Trust, Christ Church, the Corlan Charity, the Lansbury House Trust Fund, the Community Relations Council, Erasmus+ via the British Council, the Reed Foundation and Forward Assist.

We are grateful to the individuals who supported our work this year. Our income from individual donations grew this year through participating in the Big Give Christmas Challenge.

PARALLEL HISTORIES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

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 2024.

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. In the year to March 2024, the Trustees looked to maintain unrestricted reserves in excess of £25,000. At the year end Parallel Histories had £49,983 in unrestricted funds.

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. Staff members acting in an administrative capacity are also invited to Trustee meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1174481

Principal address

8/3 Annandale Street
Edinburgh
EH7 4AN

Trustees

H J Castle (resigned 19.4.23)
P J H Taylor (resigned 19.4.23)
Dr A Zawawi (resigned 19.4.23)
Ms C O'Sullivan
Ms S Webster (resigned 19.4.23)
T Ramsey (appointed 19.4.23)
P Franek
Ms S Tariq (appointed 19.4.23)
H Edmondson (appointed 19.4.23)
W Albion (appointed 20.3.24) (resigned 18.9.24)
J Hillis (appointed 18.9.24)
Ms C Davies (appointed 18.9.24)

Independent Examiner

Adam J Syddall M.A., F.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
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PARALLEL HISTORIES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Approved by order of the board of trustees on 27 January 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J Hillis'.

J Hillis - 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 2024.

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., F.C.A.

P B Syddall & Co
Chartered Accountants
Grafton House
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27 January 2025

PARALLEL HISTORIES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted fund	Restricted funds	31.3.24 Total funds	31.3.23 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		8,376	-	8,376	2,194
Charitable activities					
Digital Debating		-	26,260	26,260	64,854
Enhancing the digital capabilities of teachers		-	20,373	20,373	-
Other trading activities	2	52,791	-	52,791	53,112
Total		<u>61,167</u>	<u>46,633</u>	<u>107,800</u>	<u>120,160</u>
EXPENDITURE ON					
Charitable activities					
Digital Debating		83,817	30,303	114,120	93,320
Enhancing the digital capabilities of teachers		-	-	-	25,543
Other		878	4,057	4,935	12,394
Total		<u>84,695</u>	<u>34,360</u>	<u>119,055</u>	<u>131,257</u>
NET INCOME/(EXPENDITURE)		(23,528)	12,273	(11,255)	(11,097)
RECONCILIATION OF FUNDS					
Total funds brought forward		73,511	(843)	72,668	83,765
TOTAL FUNDS CARRIED FORWARD		<u><u>49,983</u></u>	<u><u>11,430</u></u>	<u><u>61,413</u></u>	<u><u>72,668</u></u>

The notes form part of these financial statements

PARALLEL HISTORIES

BALANCE SHEET 31 MARCH 2024

		Unrestricted fund	Restricted funds	31.3.24 Total funds	31.3.23 Total funds as restated
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors	6	95	-	95	5,950
Cash at bank		52,522	11,430	63,952	92,587
		<u>52,617</u>	<u>11,430</u>	<u>64,047</u>	<u>98,537</u>
CREDITORS					
Amounts falling due within one year	7	(2,634)	-	(2,634)	(25,869)
NET CURRENT ASSETS		<u>49,983</u>	<u>11,430</u>	<u>61,413</u>	<u>72,668</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>49,983</u>	<u>11,430</u>	<u>61,413</u>	<u>72,668</u>
NET ASSETS		<u>49,983</u>	<u>11,430</u>	<u>61,413</u>	<u>72,668</u>
FUNDS	9				
Unrestricted funds				49,983	73,511
Restricted funds				11,430	(843)
TOTAL FUNDS				<u>61,413</u>	<u>72,668</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2025 and were signed on its behalf by:



J Hillis - Trustee

The notes form part of these financial statements

PARALLEL HISTORIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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

	31.3.24	31.3.23 as restated
	£	£
Fees for services	<u>52,791</u>	<u>53,112</u>

PARALLEL HISTORIES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds as restated £
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,194	-	2,194
Charitable activities			
Digital Debating	30,491	34,363	64,854
Other trading activities	53,112	-	53,112
Total	<u>85,797</u>	<u>34,363</u>	<u>120,160</u>
EXPENDITURE ON			
Charitable activities			
Digital Debating	64,926	28,394	93,320
Enhancing the digital capabilities of teachers	-	25,543	25,543
Other	1,377	11,017	12,394
Total	<u>66,303</u>	<u>64,954</u>	<u>131,257</u>
NET INCOME/(EXPENDITURE)	19,494	(30,591)	(11,097)
RECONCILIATION OF FUNDS			
Total funds brought forward	54,017	29,748	83,765
TOTAL FUNDS CARRIED FORWARD	<u><u>73,511</u></u>	<u><u>(843)</u></u>	<u><u>72,668</u></u>

PARALLEL HISTORIES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

5. PRIOR YEAR ADJUSTMENT

Expenditure of £18,517 had been charged to the unrestricted fund for the year ended 31 March 2023. The expenditure related to enhancing the digital capabilities of teachers. Funding to cover this expenditure had been promised but there was some doubt as to when this would materialise. A final installment was eventually received in December 2023.

As such, the March 2023 financial statements have been restated and the monies charged to the unrestricted fund have been moved to the digital capabilities restricted fund, which now shows a negative figure (overspend) at March 2023.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23 as restated
	£	£
Trade debtors	<u>95</u>	<u>5,950</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23 as restated
	£	£
Bank loans and overdrafts (see note 8)	-	18,517
Other creditors	<u>2,634</u>	<u>7,352</u>
	<u>2,634</u>	<u>25,869</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23 as restated
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>18,517</u>

9. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	73,511	(23,528)	49,983
Restricted funds			
Enhancing the digital capabilities of teachers	(18,517)	19,671	1,154
Digital debating	<u>17,674</u>	<u>(7,398)</u>	<u>10,276</u>
	<u>(843)</u>	<u>12,273</u>	<u>11,430</u>
TOTAL FUNDS	<u>72,668</u>	<u>(11,255)</u>	<u>61,413</u>

PARALLEL HISTORIES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,167	(84,695)	(23,528)
Restricted funds			
Enhancing the digital capabilities of teachers	20,373	(702)	19,671
Digital debating	26,260	(33,658)	(7,398)
	<u>46,633</u>	<u>(34,360)</u>	<u>12,273</u>
TOTAL FUNDS	<u>107,800</u>	<u>(119,055)</u>	<u>(11,255)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	54,017	19,494	73,511
Restricted funds			
Enhancing the digital capabilities of teachers	17,110	(35,627)	(18,517)
Digital debating	12,638	5,036	17,674
	<u>29,748</u>	<u>(30,591)</u>	<u>(843)</u>
TOTAL FUNDS	<u>83,765</u>	<u>(11,097)</u>	<u>72,668</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,797	(66,303)	19,494
Restricted funds			
Enhancing the digital capabilities of teachers	-	(35,627)	(35,627)
Digital debating	34,363	(29,327)	5,036
	<u>34,363</u>	<u>(64,954)</u>	<u>(30,591)</u>
TOTAL FUNDS	<u>120,160</u>	<u>(131,257)</u>	<u>(11,097)</u>

PARALLEL HISTORIES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

10. RELATED PARTY DISCLOSURES

Tim Ramsey, a Trustee, received £962.50 for services rendered as a consultant in the new CEO recruitment process which took place in early 2024.

PARALLEL HISTORIES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	31.3.24 £	31.3.23 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,633	2,194
Gift aid	1,743	-
	<u>8,376</u>	<u>2,194</u>
Other trading activities		
Fees for services	52,791	53,112
Charitable activities		
Grants	46,633	64,854
Total incoming resources	<u>107,800</u>	<u>120,160</u>
EXPENDITURE		
Charitable activities		
Wages	83,327	105,674
Pensions	2,416	2,646
Telephone	-	32
Advertising	3,186	-
Sundries	82	125
Teacher fellowship	150	4,125
IT and software	2,663	1,471
Consultancy	21,013	3,643
	<u>112,837</u>	<u>117,716</u>
Other		
Books and research	91	355
Conferences and travel	4,844	11,989
Subscriptions	-	50
	<u>4,935</u>	<u>12,394</u>
Support costs		
Management		
Insurance	435	327
Postage and stationery	250	75
	<u>685</u>	<u>402</u>
Finance		
Bank charges	58	265

This page does not form part of the statutory financial statements

PARALLEL HISTORIES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	31.3.24	31.3.23 as restated
	£	£
Finance		
Governance costs		
Independent examination	540	480
Total resources expended	119,055	131,257
Net expenditure	(11,255)	(11,097)

This page does not form part of the statutory financial statements