

Registered number: 12062336
Charity number: 1168671

HOLOCAUST LEARNING UK
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

HOLOCAUST LEARNING UK
(A Company Limited by Guarantee)

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HOLOCAUST LEARNING UK
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2022**

The following trustees, who are also directors under company law, served during the period and up to the date of this report as follows:

Trustees	Barbara Jill Cohen, Chair Judith Armit Deborah Bello Barbara Cohen Julian Glicher Bernice Krantz Dr Susan Krasner Lynda Landeman Melvyn Leach Rachelle Miller Emma Kramer (appointed 16 October 2022)
Company registered number	12062338
Charity registered number	1188871
Registered office	C/O Clintons 55 Drury Lane London United Kingdom WC2B 5RZ
Principal operating office	21-23 Murray Rd Northwood United Kingdom HA6 2YP
President	The Lord Austin of Dudley
Independent Examiners	Wisteria Limited The Grange Barn Pikes End Pinner Middlesex HA5 2EX
Bankers	Lloyds Bank PLC Charities Division Smethwick West Midlands B66 1AE

HOLOCAUST LEARNING UK
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Solicitors

Clintons
55 Drury Lane
Holborn
London
United Kingdom
WC2B 5RZ

HOLOCAUST LEARNING UK
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their annual report together with the financial statements of Holocaust Learning UK for the twelve months to 30 June 2022.

The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Holocaust Learning UK (HLUK) was incorporated on 20 June 2019, and its principal activities during the period under review were educational events centred on Holocaust Memorial Day ("HMD") 2021, and which are reported more fully below.

Reference and administrative information are set out on pages 1 and 2 and form part of this report. The financial statements comply with current statutory requirements, the articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

a. Policies and objectives

HLUK's objects, being for the public benefit, are the advancement of education of future generations about the causes and the history of the Holocaust, and to raise awareness of the lessons from the Holocaust and subsequent genocides and their relevance to society today.

b. Strategies for achieving objectives

HLUK achieves its charitable objective by providing a unique opportunity for young people to hear the testimony of a Holocaust survivor and/or one of their descendants using the medium of filmed testimonies to explore the underlying issues of racism, bullying and discrimination that still resonate today.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work for the reporting period. The trustees review the success of its activities and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Objectives and activities (continued)

c. Operational report, HMD 2022

Review

Our previous educational programme, which was very well established, rested on face-to-face meetings with school parties being invited to visit our partner synagogues, and students taking part in a carefully designed programme, which combined a substantial workshop element together with the opportunity to hear the personal stories of Holocaust survivors. Our programme, which was constantly under review, was carefully structured with the help of professional Holocaust educators, and we remain very grateful in particular for the support of the Holocaust Educational Trust and the Holocaust Memorial Day Trust which enabled us to ensure that our programme was in line with the best pedagogic practices.

Covid, however, forced a complete rethink. We recognised, by the spring of 2020, that there was no way that we could run in-house events and that we needed to devise a way that would enable us to fulfil our remit, and of course to do so safely.

Our response to this was to develop a film, able to be screened in the classroom or at home, specifically designed for secondary school students, our target audience, which would give them a sound understanding of the Holocaust and its historical context in tandem with the vivid story of a survivor. The remit was also to show that "never again" has been a hollow vow, and that genocides have continued right up to the present day, whilst antisemitism, racism and prejudice continue to scar modern living. The lessons of the Holocaust, therefore, have a powerful contemporary relevance.

We turned to a small film production company, Tapestry Pictures, who understood our remit completely and used care and ingenuity in enabling us to make "Out of the Darkness" (now renamed as "Out of the Darkness: Janine's Story") in time for Holocaust Memorial Day 2020.

We worked with Janine Webber, a Holocaust survivor, who was wonderfully patient and cooperative, and enabled us to film at times that were safe both for her and for the film production team. As well as featuring Janine and historical film footage, we used a cast of young actors, who provided a contemporary voice and an immediate relevance for our target secondary school audience. The narration was provided by Jason Isaacs – an actor who was well known to our young audience.

The film was made available to schools from January 2021 through to the end of May 2021. As it was a remote offering, we were able to engage with a much wider number of schools – right across the UK, and overseas too – with participants in the US, Asia and Australia. Of the 278 schools registered, 245 were new schools for us. By June 2021, "Out of the Darkness" had been screened to more than 80,000 people.

The response to the film was very positive. It was received with enthusiasm by Holocaust educators, teachers, students and parents. Two legacy charities, The Jane Goodman Charitable Trust and Whickers World Foundation, were so impressed by the film and by the need to capture as many testimonies as possible whilst survivors were still with us, that they each gave us grants which allowed us to film, in depth, nine more survivors, thus producing an archive to be used by HLUK in further educational projects.

Even when the dangers surrounding Covid had receded, the Trustees felt that the way forward for HLUK was to continue making films, rather than concentrating on hosting in-person events. It was manifestly clear that our audience reach had grown exponentially, and that we were in a position to reach far more students than before.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Objectives and activities (continued)

Accordingly, since then, HLUK has made two further films. The first of which, The Assembly Film, is a fifteen-minute offering, planned to be shown in schools round about the time of Holocaust Memorial Day (27 January) and suitable for screening to the entire age-range of secondary school students. The second film, "Out of the Darkness: Steven's Story", which tells of the war time experiences of a Dutch child, Steven Frank, had been shot by the summer of 2022, but was not due to be released until the autumn of that year. Again, we used our trademark powerful testimony, archive footage and student actors to create an unforgettable record.

We have also recognised the value of making our films available to schools over a much longer period. Historically, everything we did had, as its focus, the period round Holocaust Memorial Day. We have recognised, however, that some schools also wish to use this material at other times in the school calendar, and so that is now an option available to them. This greater flexibility is an asset to our participants and so we offer our films through the school year until the end of the summer term.

Achievements and performance

a. Evaluations of the 2022 HLUK Events

We have been delivering Holocaust education programmes, either as HLUK or our predecessor organisation, for over 20 years. Since our earliest days we have evaluated our activities year on year. Each year, we have formally measured teachers' responses and students' feedback and taken comments from our volunteers to help us shape and improve future developments.

2021 was no exception, and we are very grateful to Dr Jennifer Mindel, Professor of Public Health, University College London, who agreed in an honorary and personal capacity to conduct an independent teacher evaluation of Janine's Story.

Her findings were quite extraordinary. The most common response to every single question asked was "excellent" – the highest rating available. 82% of teachers rated the accessibility of information about the Holocaust as "excellent". 92% rated as "excellent" or "good" how well the information in the docufilm was assimilated by their students. 96% rated as "excellent" or "good" the capacity of the docufilm to hold students' attention. 88% of teachers recorded that they would be "likely" to recommend Janine's Story to a colleague or fellow teacher. "I would highly recommend the film to others and hope that it is available to schools far into the future. It is a really valuable and eye-opening resource."

In 2021/2022 teachers and students evaluated the HLUK films that they saw. The results were not analysed by Dr Mindel. The pattern of very high positive feedback has continued.

Comments received from teachers included:... "really suited all age groups of a secondary school".... "Thank you for providing some very informative and emotive material for me to use with my students".... "the feedback I have received from both staff and pupils was that it was one of the best assemblies that they had had. The structure of it was excellent and I thought it did a fantastic job of explaining the chronology of the Holocaust".... "The way (it) was delivered, especially through children narrating and also the survivor testimonies, was excellent".... "Staff and students came forward to say how powerful it was and how it was the best and most meaningful assembly they had had".... "Such a good film, profound, informative, accessible but not over-emotional".... "An excellent short film which will help those not familiar with the Holocaust understand what it was...the impact it had and still has today."

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Achievements and performance (continued)

b. Beneficiaries of our services

We consider the beneficiaries of our services to be the students who attend our Holocaust education programmes. We measure the benefit provided through the post-HMD surveys detailed above.

Financial review

a. Introduction

The trustees are satisfied with the outcome for the financial period. HLUK received donations totalling £122,738 (2021 - £30,938) during the period under review. Cash balances at the beginning of the year totalled £9,073. HLUK costs during the period were £49,121 (2021 - £46,839), resulting in an income surplus of £73,617 (2020 - deficit of £16,451). HLUK had also received a three-year grant, of which £8,400 is recognised during the period under review and is included in the donations figure above. Cash balances at the period end totalled £83,092.

b. Reserves policy and going concern

On 30th June 2022 HLUK had reserves totalling £74,290 (2021 - £673). The Trustees consider the current level of reserves is sufficient to support the planned programme for commissioning Holocaust education films. The Trustees have committed to a policy whereby all activities of the charity are fully funded before commitments are entered into.

c. Principal risks and uncertainties

The principal risks and uncertainties facing HLUK are:

- that HLUK will not be able to raise sufficient funding to carry out its educational programmes. This will be addressed by ensuring that all HLUK programmes are fully costed and budgeted within the financial resources of HLUK.
- that teachers and students will fail to maintain interest and engagement in Holocaust education. This will be addressed by the presentation each year of a new and relevant theme for HMD, and by the creative ways in which the HLUK team develop programmes of engagement.
- that Holocaust survivors are reaching the end of their lives and that consequently there are fewer survivors able to contribute to our work and to present their testimonies in our HMD presentations. This will be addressed by developing a filmed archive of survivor testimonies, by maintaining a close working relationship with the Association of Jewish Refugees (AJR), and by exploring ways in which HLUK can involve second generation survivors in future programmes.

Structure, governance and management

a. Constitution

HLUK is a company limited by guarantee, incorporated in 2019 under the Companies Act 1985, Registration No 12062336, and registered under the Charities Act 2011, No 118887, in 2019.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The number of trustees is not limited by the charity's Articles of Association. The trustees consider the optimum number of trustees to be up to fifteen, to reflect the skill sets required by trustees based on an annual skills assessment of the Board.

In line with good practice the charity will continue to seek and appoint trustees with appropriate skills for strong governance. New trustees will be sought by direct approach and by more informed methods of search; promising candidates will be interviewed by a panel of trustees.

c. Organisational structure and decision-making policies

HUK is committed to a continuous programme of governance review and improvement. The trustee board has reviewed the Charity Governance Code for smaller charities and how it applies to HUK. The trustees have formally adopted the Code and, for each of the seven principles, will apply the Code and ensure that HUK policies are updated to reflect current practice.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

The operational activity of HUK is carried out by the members of the HUK Committee: all Trustees are members of the Committee. The Committee is supported by a network of volunteer helpers, who carry out a range of tasks including the administration of online registrations by schools and colleges. The HUK volunteers are unstinting in their efforts to ensure the success of the HUK educational programmes. The Trustees are enormously grateful for their work.

d. Policies adopted for the induction and training of Trustees

New trustees undergo an orientation to brief them on their obligations under charity and company law, the content of the Articles of Association, the committee structure and decision-making process, the operational strategy, current issues and recent financial performance of the charity. Trustees are encouraged to attend board workshops and appropriate external training events where these will facilitate the undertaking of their role.

e. Pay policy for key management personnel

HUK does not have any paid employees, all its activities are carried out by volunteers.

f. Fundraising compliance

Under the fundraising reporting requirements for The Charities (Protection and Social Investment) Act 2016 the Charity confirms that it does not engage in public fundraising and does not use professional fundraisers or commercial participators. The Charity has not received any complaints relating to the Act during the year.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Members' Liability

The Members of the Charity guarantee to contribute an amount not exceeding £10 to the assets of the Charity in the event of winding up.

Approved by order of the members of the board of Trustees on 28 February 2023 and signed on their behalf by:



Barbara Cohen
Chair

HOLOCAUST LEARNING UK
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STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 JUNE 2022

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

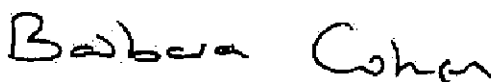
In so far as the trustees are aware:

- There is no relevant information of which the charitable company's independent examiner is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to ensure that the independent examiner is aware of that information
- The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity each guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 30th June 2022 was 11. The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Wisteria Limited has been appointed as the Independent Examiner for HLUK.

Approved by order of the members of the board of Trustees on 28 February 2023 and signed on its behalf by:



Barbara Cohen
Chair

HOLOCAUST LEARNING UK
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Independent Examiner's Report to the Trustees of Holocaust Learning UK ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

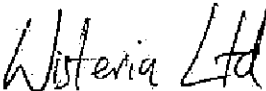
Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 8 March 2023

Name:

Relevant professional qualification or body (if any):

Barry Au FCA

ICAEW

Wisteria Limited
The Grange Barn
Pikes End
Pinner
Middlesex
HA5 2EX

HOLOCAUST LEARNING UK
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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	122,739	122,739	30,938
Total income		<u>122,739</u>	<u>122,739</u>	<u>30,938</u>
Expenditure on:				
Charitable activities	4	49,122	49,122	46,389
Total expenditure		<u>49,122</u>	<u>49,122</u>	<u>46,389</u>
Net movement in funds		<u>73,617</u>	<u>73,617</u>	<u>(15,451)</u>
Reconciliation of funds:				
Total funds brought forward		673	673	16,124
Net movement in funds		73,617	73,617	(15,451)
Total funds carried forward		<u>74,290</u>	<u>74,290</u>	<u>673</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 19 form part of these financial statements.

HOLOCAUST LEARNING UK
(A Company Limited by Guarantee)
REGISTERED NUMBER: 12062336

BALANCE SHEET
AS AT 30 JUNE 2022

	Note	2022 £	2021 £
Fixed assets		<u>-</u>	<u>-</u>
Current assets			
Cash at bank and in hand		74,290	9,073
		<u>74,290</u>	<u>9,073</u>
Creditors: amounts falling due within one year	8	-	(8,400)
Total net assets		<u><u>74,290</u></u>	<u><u>673</u></u>
Charity funds			
Restricted funds	9	<u>-</u>	<u>-</u>
Unrestricted funds	9	74,290	673
Total funds		<u><u>74,290</u></u>	<u><u>673</u></u>

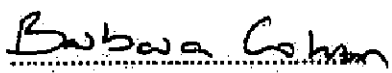
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 478 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 28 February 2023 and signed on their behalf by:


 Barbara Cohen

The notes on pages 13 to 19 form part of these financial statements.

HOLOCAUST LEARNING UK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

1. General Information

Holocaust Learning UK is a company limited by guarantee, incorporated in England and Wales, registration number 12062336. The address of the registered office is C/O Clintons, 55 Drury Lane, London, United Kingdom, WC2B 5RZ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Holocaust Learning UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe adequate resources exist to enable it to meet its working capital requirements for at least twelve months from approval of these financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

HOLOCAUST LEARNING UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.7 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

HOLOCAUST LEARNING UK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations from schools, synagogues and charities	120,900	120,900
Donations from individuals	1,839	1,839
	<u>122,739</u>	<u>122,739</u>
	Unrestricted funds 2021 £	Total funds 2021 £
Donations from schools, synagogues and charities	29,844	29,844
Donations from individuals	1,094	1,094
	<u>30,938</u>	<u>30,938</u>

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total funds 2022 £
Direct costs	<u>49,122</u>	<u>49,122</u>
	Unrestricted funds 2021 £	Total funds 2021 £
Direct costs	<u>46,389</u>	<u>46,389</u>

HOLOCAUST LEARNING UK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Direct costs	452	48,670	49,122

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Direct costs	2,209	44,180	46,389

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £
Insurance	452	452

	Activities 2021 £	Total funds 2021 £
Computer	1,770	1,770
Insurance	439	439
	2,209	2,209

HOLOCAUST LEARNING UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2022 £	Total funds 2022 £
Catering	2,008	2,008
Office costs	1,253	1,253
Video costs	45,409	45,409
	<u>48,670</u>	<u>48,670</u>

	Activities 2021 £	Total funds 2021 £
Catering	144	144
Marketing	9,045	9,045
Office costs	481	481
Video costs	34,510	34,510
	<u>44,180</u>	<u>44,180</u>

6. Independent examiner's remuneration

Wisteria Limited have carried out their work on a pro bono basis.

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - *ENIL*).

During the year ended 30 June 2022, no Trustee expenses have been incurred (2021 - *ENIL*).

HOLOCAUST LEARNING UK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

8. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	-	8,400

9. Statement of funds

Statement of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
Unrestricted funds				
General Funds 1	673	122,739	(49,122)	74,290

Statement of funds - prior year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
Unrestricted funds				
General Funds	16,124	30,938	(46,389)	673

10. Summary of funds

Summary of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
General funds	673	122,739	(49,122)	74,290

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

10. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 July 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2021</i>
	£	£	£	£
General funds	16,124	30,938	(46,389)	673

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	74,290	74,290
Total	74,290	74,290

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	9,073	9,073
Creditors due within one year	(8,400)	(8,400)
Total	673	673