

Registered number: 12062336
Charity number: 1186871

HOLOCAUST LEARNING UK
(A Company Limited by Guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

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 2023

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	Dr Susan Krasner, Chair (appointed 8 June 2023) Judith Armit Deborah Bello Barbara Cohen Barbara Jill Cohen (resigned 8 June 2023) Julian Glitcher Bernice Krantz Lynda Landsman Melvyn Leach Rachelle Miller Emma Kramer (appointed 16 October 2022) Judith Moss (appointed 7 September 2023)
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Company registered number	12082336
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Charity registered number	1186871
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Registered office	C/O Clintons 2 St. Giles Square London WC2H 8AP
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Principal operating office	21-23 Murray Rd Northwood United Kingdom HA8 2YP
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President	The Lord Austin of Dudley
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Independent Examiners	Wisteria Limited The Grange Barn Pikes End Pinner Middlesex HA5 2EX
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Bankers	Lloyds Bank PLC Charities Division Smethwick West Midlands B66 1AE
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Solicitors	Clintons 2 St. Giles Square London WC2H 8AP
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HOLOCAUST LEARNING UK
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their annual report together with the financial statements of Holocaust Learning UK for the twelve months to 30 June 2023.

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") 2023, and which are reported more fully below.

Reference and administrative information are set out on page 1 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. Purposes and aim

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.

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 2023

Objectives and activities (continued)

b. Operational report, HMD 2023

Review

Our original educational programme, (which ran from 2001 – 2019), was based on school parties being invited to visit our partner synagogues, wherein students participated in a carefully designed programme, combining a substantial workshop element together with the opportunity to hear the personal story of a Holocaust Survivor.

The impossibility of continuing this approach during the Covid pandemic lockdown prompted us to develop educational films, (for screening in the classroom or at home during lockdown restrictions), specifically designed for secondary school students, our target audience. The films aim to give students a sound understanding of the Holocaust and its historical context in tandem with the vivid story of a survivor. They offer a compelling combination of survivor testimony, historical archive footage, and the participation of student actors and presenters. Perhaps uniquely within this sector, our films aim to fulfil national curriculum requirements for Holocaust education either with teacher-guided classroom discussion, or, where this is not possible, to provide a stand-alone alternative, assimilable to students from year 8 and above without active teacher guidance or direction, should the latter be unavailable within any given mainstream secondary school.

These films have proved hugely successful. By 2022-2023, we had evolved from a small, local north-west London and environs organisation providing in-person events to some 50 schools, to a nationwide, fully-fledged charity producing and distributing Holocaust education films to hundreds of schools and thousands of students throughout the UK and beyond. We have a strong marketing drive in the build-up to Holocaust Memorial Day, but our films are available to stream from our website for classroom and assembly use throughout the school year.

Our first film, *Janine's Story*, was made in time for Holocaust Memorial Day 2021, via a unique partnership with the film production company, Tapestry Pictures. Tapestry's original expertise in creating films for schools and for family memoirs enabled them to understand our remit completely and their care, ingenuity and expertise has supported our creation of three further films. Each film is based upon HLUK's commitment to providing a stand-alone Holocaust educational resource but each is distinct in terms of testimonial content and perspective.

Our second film, *Assembly Film*, was created in partnership with Tapestry for Holocaust Memorial Day 2022. Created specifically for secondary schools' assemblies commemorating Holocaust Memorial Day, it features the testimony of 6 survivors and offers a pan-European overview of the Holocaust in the context of World War II.

In 2022, we created the third film, *Steven's Story*, which features Amsterdam-born Survivor, Steven Frank, and follows him from infancy to the end of the War. Made for secondary school age students from school year 9 and over, the film, which lasts just under an hour, weaves in the story of Anne Frank, Steven Frank (no relation) and other survivor testimonies read by young actors. There is moving archive footage and first-hand testimony from Steven, who is a charismatic and compelling presenter. It is unforgettable.

The film ends by bringing in modern examples of antisemitism, white supremacy and hatred against other groups, including Islamophobia, anti-Black racism, homophobia, transphobia and the oppression of the Uyghurs.

Made by Tapestry Pictures, and with narration by Jason Isaacs, *Steven's Story* proved to be a valuable addition to the two films already produced by Holocaust Learning UK: *Janine's Story* and *Assembly Film*.

All Holocaust Learning UK's films are offered completely free of charge to schools. Moreover, as the charity's reach has grown, so we have included on our website (at no charge) teaching resources for schools' use. These resources have been offered via our partnership with the Holocaust Educational Trust.

The Holocaust Educational Trust has also provided script and content oversight for our films, ensuring that accurate and informed historical, educational and pedagogic standards are maintained within all films. We are

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Objectives and activities (continued)

hugely grateful and indebted to the Holocaust Educational Trust for their continuing support, expertise and encouragement.

The Jane Goodman Charitable Trust was so impressed by *Janine's Story* and by the need to capture as many testimonies as possible whilst survivors are still with us, that they gave us a grant allowing us to film, in depth, nine more survivors. With this generous support, we are producing an archive to be used in further educational projects; much of this filming has now been completed.

By the end of the academic year 2022-2023 (July 2023), the numbers of school registrations and students viewing Holocaust Learning UK films had exceeded all previous achievements. By the academic year end, in excess of 63,000 students had viewed one or more of our three films: *Janine's Story*, *Steven's Story* and our *Assembly Film*.

During the year we established our Advisory Council: experts from within the fields of Holocaust education; teaching; community and national politics; faith; museum production; marketing and advertising. As we moved into the new academic year 2023-2024, the support and guidance of our Advisory Council proved invaluable and we are hugely grateful to all its members.

Achievements and performance

a. Evaluations of the 2023 HLUK Events

Since our earliest days we have evaluated our activities year on year. This is done via teacher evaluation questionnaires and student evaluation questionnaires, designed with the help and guidance of Dr Jennifer Mindel, Professor of Public Health, University College London.

Sadly the teachers' and students' response rate to our 2022-2023 programme was insufficient to allow for statistical analysis. However, the responses that were received were all highly positive. The following quotations from the evaluations give a flavour of how our films have been received:

Students

More people, and especially schools need to watch Steven's story.
Year 9, Thomas Alleyne Academy

Just a great job with the assembly film, it had tons of useful information which is all necessary to be said and it kept us all engaged.
Year 12, Ridgeway Academy.

Brilliant - it put into perspective the entire history leading up to its "Final Solution" and has made the whole thing clearer and more personal
Year 11, Aldenham School.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Achievements and performance (continued)

b.

Teachers

I have been surprised just how gripped the vast majority of learners have been. My Year 10 form can be very chatty...but they watched with increasing attention and afterwards asked if they could watch more films like that. I was impressed.

Year 9, Teacher Huntcliff School

Holocaust Learning UK have done a superb job on this. Thought provoking and saddening, without being harrowing and sensitive, too. It really personalises the testimonies.

Ria Searle, Curriculum Coordinator for RE and PSHCE Northwood School

The film was superb – very powerful and thought provoking. Janine Webber... [was] fantastic, but I was also very impressed with the young people reading the testimony of the other survivors in the film. It made clear to students that we were talking about people of their age and younger who experienced these horrific events, and that the issues raised are contemporary as well as historical. Teacher, Bishop Vesey's Grammar School

The stories are shocking, inspirational, educational, etc. Initially I didn't like the information that was repeated in each of the three films, but then I realized how important it is for students to hear it more than once. Thank you for putting this together and making it available.

Teacher, Taylor's Crossing Public Charter School, USA

c. 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 outturn for the financial period. HLUK received donations totalling £104,630 (2022 - £122,739) during the period under review. Cash balances at the beginning of the year totalled £74,290. HLUK costs during the period were £62,595 (2022 - £49,122), resulting in an income surplus of £51,935 (2022 - surplus of £73,617). Deposit and current cash balances at the period end totalled £126,225.

b. Reserves policy and going concern

On 30th June 2023 HLUK had reserves totalling £126,225 (2022 - £74,290). The trustees consider the reserves at the year-end sufficient to support the ongoing activities of the Charity during the financial year to June 30th 2024. The trustees have committed to a policy whereby all activities of the charity are fully funded before commitments are entered into.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

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 12082336, and registered under the Charities Act 2011, No 118887, in 2019.

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. Members of the Advisory Council:

Gavin Abrahams	Head of History, Northwood School
Paul Burns	Advertising Consultant. Previously Director, Seatchl & Seatchl
Dr Rachel Century	Director of Public Engagement & Deputy Chief Executive, Holocaust Memorial Day Trust
Barbara J. Cohen	Chair of HLUK 2018-2023
Rabbi Aaron Goldstein	Senior Rabbi, The Ark Synagogue
Rabbi Shaya Green	Rabbi, Northwood United Synagogue
Clare Lawlor	Producer, Public Engagement & Learning, Imperial War Museum
Karen Pollock, CBE	Chief Executive, Holocaust Educational Trust
Dr Dave Rich	Director of Policy at Community Security Trust
Dr Alastair Richardson	Reader in Education, University of Winchester

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Structure, governance and management (continued)

d. Organisational structure and decision-making policies

HLUK 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 HLUK. The trustees have formally adopted the Code and, for each of the seven principles, will apply the Code and ensure that HLUK 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 HLUK is carried out by the members of the HLUK 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 HLUK volunteers are unstinting in their efforts to ensure the success of the HLUK educational programmes. The Trustees are enormously grateful for their work.

Barbara Cohen retired as our founding Trustee and Chair on 8th June 2023. HLUK was founded in 2019, and during the period since it has enjoyed significant growth in reach, impact and stature. We are now recognised as a significant and successful operator in the field of Holocaust education, and this is in no small part due to Barbara's vision, energy, passion and leadership: we thank her for this.

We are delighted that Dr Susan Krashner has been appointed Chair. Sue is a Clinical Psychologist, and has a background in child and adolescent psychology. We look forward to further growth of our activities under Sue's leadership.

HLUK established its Advisory Council during the year. Advisory Council members, all leaders in their fields, provide specialist knowledge, expertise and advice to support Holocaust Learning UK on an honorary, ad hoc and as-needed basis. We are privileged and deeply grateful to our Advisory Council members for their support.

e. 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.

f. Pay policy for key management personnel

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

g. 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 participants. 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 2023

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 8 February 2024 and signed on their behalf by:



Dr Susan Kraemer
Chair

HOLOCAUST LEARNING UK
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**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 JUNE 2023**

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 2023 was 9. 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 8 February 2024 and signed on its behalf by:


Dr Susan Krasner
Chair

HOLOCAUST LEARNING UK
(A Company Limited by Guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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 2023.

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:

Barry Au FCA

Dated: 12 February 2024

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 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	104,482	104,482	122,739
Investments	4	48	48	-
Total income		104,530	104,530	122,739
Expenditure on:				
Charitable activities	5	52,595	52,595	49,122
Total expenditure		52,595	52,595	49,122
Net movement in funds		51,935	51,935	73,617
Reconciliation of funds:				
Total funds brought forward		74,280	74,280	673
Net movement in funds		51,935	51,935	73,617
Total funds carried forward		126,225	126,225	74,290

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
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REGISTERED NUMBER: 12062336

BALANCE SHEET
AS AT 30 JUNE 2023

	Note	2023 £	2022 £
Fixed assets			
		-	-
Current assets			
Cash at bank and in hand		126,225	74,290
		126,225	74,290
Total net assets		126,225	74,290
Charity funds			
Restricted funds	9	-	-
Unrestricted funds	9	126,225	74,290
Total funds		126,225	74,290

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2008.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2008.

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 08 February 2024 and signed on their behalf by:


.....
Dr Susan Krasner
Chair

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 2023

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, 2 St. Giles Square, London, WC2H 8AP.

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 2023

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 six months or less from the date of acquisition or opening of the deposit or similar account.

2.6 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.

2.7 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.

Investment income, gains and losses are allocated to the appropriate fund.

HOLOCAUST LEARNING UK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations from schools, synagogues and charities	101,000	101,000
Donations from individuals	3,482	3,482
	<u>104,482</u>	<u>104,482</u>
	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>

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest receivable	48	48	-

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total funds 2023 £
Direct costs	52,695	52,695

HOLOCAUST LEARNING UK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

5. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Direct costs:	<u>49,122</u>	<u>49,122</u>

6. Analysis of expenditure by activities

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Direct costs:	<u>11,283</u>	<u>41,312</u>	<u>52,595</u>

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Direct costs:	<u>452</u>	<u>48,670</u>	<u>49,122</u>

Analysis of direct costs

	<i>Activities 2023 £</i>	<i>Total funds 2023 £</i>
Computer	10,757	10,757
Insurance	526	526
	<u>11,283</u>	<u>11,283</u>

HOLOCAUST LEARNING UK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Activities 2022 £</i>	<i>Total funds 2022 £</i>
Insurance	452	452

Analysis of support costs

	<i>Activities 2023 £</i>	<i>Total funds 2023 £</i>
Marketing	5,597	5,597
Office costs	883	883
Video costs	34,832	34,832
	<u>41,312</u>	<u>41,312</u>

	<i>Activities 2022 £</i>	<i>Total funds 2022 £</i>
Catering	2,008	2,008
Office costs	1,263	1,263
Video costs	45,409	45,409
	<u>48,670</u>	<u>48,670</u>

7. Independent examiner's remuneration

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

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**NOTES TO THE FINANCIAL STATEMENTS
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8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL). In addition no Trustee expenses have been incurred (2022 - £NIL).

9. Statement of funds

Statement of funds - current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
Unrestricted funds				
General Funds	74,290	104,530	(52,595)	126,225

Statement of funds - prior year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
Unrestricted funds				
General Funds	673	122,739	(40,122)	74,290

10. Summary of funds

Summary of funds - current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
General funds	74,290	104,530	(52,595)	126,225

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10. Summary of funds (continued)

Summary of funds - prior year

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

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
	£	£
Current assets	126,225	126,225
Total	126,225	126,225

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022</i>	<i>Total funds 2022</i>
	£	£
Current assets	74,290	74,290
Total	74,290	74,290