Charity Number 1192517

Company registration number 12674667 (England and Wales)

FOUNDATION FOR THE HISTORY OF TOTALITARIANISM LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

FOUNDATION FOR THE HISTORY OF TOTALITARIANISM LTD

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

Contents	**Pages**
Reference & Administrative Information	**3**
Trustees' Annual Report	**4 to 6**
Independent Examiner's Report	**7**
Statement of Financial Activities	**8**
Balance sheet	**9**
Notes to the financial statements	**10 to 19**

FOUNDATION FOR THE HISTORY OF TOTALITARIANISM LTD

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 30 JUNE 2025

Trustees	Professor H W De Burgh Professor A A Szczerbiak P Rendek R C Moorhouse Dr N V Murray J G Bartholomew
Charity number	1192517
Company number	12674667
Registered office	30 Finsbury Circus London United Kingdom EC2M 7DT
Independent Examiner	Joshua Kingston BSc (Hons) FCA Burton Sweet Limited Chartered Accountants The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR

FOUNDATION FOR THE HISTORY OF TOTALITARIANISM LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 30 June 2025

The Trustees present their report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "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)".

Structure, governance and management

The charity is controlled by its governing document. The memorandum and articles incorporated 16 June 2020.

The Charity is a company limited by guarantee.

Trustees are recruited by developing a wide circle of acquaintances who have knowledge and interest in aspects of the history of totalitarianism. A diverse cross-section of this group is then invited to become trustees.

The trustees meet several times a year to administer the charity, this is currently approximately half-yearly. Decisions may also be made by a majority of trustees responding via electronic means.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives & Activities

The Charity's objects are to provide information and education about the history of totalitarianism, particularly in the 20th century. It aims to encourage study and research in a variety of ways including the creation of an annual history essay prize on a different subject each year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The objectives of the organisation are to advance the education of the general public in the subject of totalitarianism and to promote and publish research in all aspects of this subject, in each case for the benefit of the public.

Achievements and Performance

The Foundation's history essay competition for sixth formers attracted a record number of entries: 135 compared to 125 the previous year. The subject for 2024-25 was "Jung Chang and the Cultural Revolution". Jung Chang, author of the international best-seller *Wild Swans*, presented the prizes herself. The subject of the 2025-26 essay prize will be the Holodomor.

The Foundation offered free workshops for schools on the subject of the Holodomor. This offer was taken up by 19 schools within an hour and a half of London.
The Foundation commissioned a history teacher to create a one-day course for teachers on the subject of the Holodomor which was due to be presented in the autumn term of 2025.

The Ukrainian ambassador to the UK, His Excellency General Valerii Zaluzhnyi, sent the Foundation a letter of thanks for our work in promoting knowledge of the Holodomor.

The Foundation published a book, *At Dawn They Came – Soviet Terror and Repression 1917-53*. This was launched towards the end of 2024 and made available on Amazon.

The Foundation continued to acquire artefacts which help illustrate the history of totalitarianism including a metal plaque of Mussolini and a Nazi lapel badge.

Financial Review

The charity's financial position is sound. Funding has been secured that covers the cost of our operations for at least two years as at June 2025. This provides us with a secure background and the opportunity to expand our operations.

Income for the year was £85,205 (2024: £119,930 Expenditure for the year was £56,930 (2024: £69,838). The charity experienced a surplus during the year of £28,275 (2024: £50,092).

The company has more than adequate free reserves to operate as it is on a continuing basis. Free reserves are held to protect the charity in case of redundancies, emergencies, or ending of contracts or building agreements. It is hoped to build reserves up to cover 2 years running costs to better cover emergencies, funding shortfalls, or other situations which may arise. The charity currently holds £267,987 in free reserves (2024: 227,056).

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Statement of trustees' responsibilities

The trustees (who are also directors of Foundation for the History of Totalitarianism Ltd for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company 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 in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval of Accounts

The accounts were approved on behalf of the Trustees on 19 March 2026 by:

James Bartholomew

Mr J G Bartholomew
Trustee

FOUNDATION FOR THE HISTORY OF TOTALITARIANISM LTD

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 JUNE 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 Company 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.

Joshua Kingston

Joshua Kingston, BSc (Hons) FCA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 19 March 2026

FOUNDATION FOR THE HISTORY OF TOTALITARIANISM LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 JUNE 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and legacies	**2**	77,834	-	77,834	114,418
Other trading activities	**3**	4,968	-	4,968	3,250
Investments		2,403	-	2,403	2,262
Total income		85,205	-	85,205	119,930
Expenditure on:					
Raising funds	**4**	1,700	-	1,700	3,250
Charitable activities	**5**	41,127	14,103	55,230	66,588
Total expenditure		42,827	14,103	56,930	69,838
Net income/(expenditure) and net movement in funds	**7**	42,378	(14,103)	28,275	50,092
Total funds at start of year	**14**	346,084	19,010	365,094	315,002
Total funds at end of year	**14**	388,462	4,907	393,369	365,094

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 10 to 19 form part of these financial statements
See note 10 for fund-accounting comparative figures

FOUNDATION FOR THE HISTORY OF TOTALITARIANISM LIMITED

BALANCE SHEET

AS AT 30 JUNE 2025 **Company number: 12674667**

	Note	2025 £	2024 £
Fixed assets			
Heritage assets	**11**	120,475	119,028
		120,475	119,028
Current assets			
Debtors	**12**	1,700	595
Cash at bank and in hand		274,372	248,292
		276,072	248,887
Liabilities			
Creditors : amounts falling due within one year	**13**	(3,178)	(2,821)
Net current assets		272,894	246,066
Net assets		393,369	365,094
FUNDS			
Unrestricted funds	**15**	388,462	346,084
Restricted funds	**15**	4,907	19,010
Total funds		393,369	365,094

For the year ended 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with requirements of the Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the Trustees on 19 March 2026 and are signed on their behalf by:

James Bartholomew

J G Bartholomew
Trustee

The notes on pages 10 to 19 form part of these financial statements

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income from donations is included in income when these are receivable, except as follows:

I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated heritage assets are recognised on receipt at a value based on Trustees' knowledge and experience.

Investment income is included on a receivable basis.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Allocation and apportionment costs

Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

1 Accounting policies *(continued)*

Heritage assets
Items gifted to the Foundation for the collection are not routinely recognised as assets in the charity due to the benefit of obtaining a valuation not outweighing the cost. Purchased heritage assets include The Foundation's collection of artefacts, and are recorded at cost, less subsequent depreciation. No depreciation is charged as the trustees deem that the assets have indeterminate life. At each balance sheet date the Trustees carry out a review for indicators of impairment.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Creditors
Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Derecognition of financial liabilities
Financial liabilities are derecognised when the Charity’s contractual obligations expire or are discharged or cancelled.

Pension costs and other post-retirement benefits
The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objects 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 note 14 of the financial statements.

2 Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations	66,668	-	66,668
Gift Aid refunds	11,166	-	11,166
	77,834	-	77,834

Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations	94,319	-	94,319
Gift Aid refunds	20,099	-	20,099
	114,418	-	114,418

3 Income from: Other trading activities

	Total Funds 2025 £	Total Funds 2024 £
Services rendered	1,700	3,250
Book sales	3,268	-
	4,968	3,250

All income from other trading activities was unrestricted in the current and prior financial year.

4 Expenditure on: Raising funds

	Total Funds 2025 £	Total Funds 2024 £
Trading costs		
Staff costs	1,700	3,250
	1,700	3,250

All expenditure from trading costs was unrestricted in the current and prior financial year.

5 Expenditure on: Charitable activities

	Total Funds 2025 £	Total Funds 2024 £
Staff costs	15,220	28,165
Legal & professional fees	13,890	14,397
Other charitable expenditure	13,269	8,032
Essay prize money	1,800	4,759
Charity events	3,736	3,918
Travel and subsistence	523	223
	48,438	59,494
Share of support costs (see note 6)	6,792	7,094
	55,230	66,588

6 Support costs

	Total 2025 £	Total 2024 £
Computer running costs	597	647
Professional subscriptions	397	357
Advertising	305	41
Accountancy	2,621	2,860
Bank charges	91	112
Insurance	326	322
Printing and stationery	1,072	1,107
Rates	938	938
Sundry expenses	445	710
	6,792	7,094

7 Net income/(expenditure) for the year

This is stated after charging:	**2025**	2024
	£	£
Independent examiner's remuneration		
- for independent examination services	990	900
- for accounts preparation fees	1,320	1,200

No Trustees have been reimbursed for their out of pocket travel expenses (2024: None). No Trustee received any remuneration during the current or prior financial year.

8 Staff costs and numbers

The aggregate payroll costs were:	**2025**	2024
	£	£
Wages & salaries	15,250	30,214
Social security costs	1,670	442
Pension contributions	-	759
	16,920	31,415

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 1 (2024: 2), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £Nil (2024: £Nil).

9 Taxation

The charity is exempt from corporation tax on its charitable activities.

10 Statement of Financial Activities comparative figures

For the year ended 29 June 2024	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from:			
Donations and legacies	114,418	-	114,418
Other trading activities	3,250	-	3,250
Investments	2,262	-	2,262
Total income	119,930	-	119,930
Expenditure on:			
Raising funds	3,250	-	3,250
Charitable activities	63,588	3,000	66,588
Total expenditure	66,838	3,000	69,838
Net income/(expenditure) for the year	53,092	(3,000)	50,092
Transfers between funds	73,100	(73,100)	-
Net movement in funds	126,192	(76,100)	50,092
Total funds at start of year	219,892	95,110	315,002
Total funds at end of year	346,084	19,010	365,094

11 Heritage assets

	£
At 1 July 2024	119,028
Purchases	1,447
At 30 June 2025	120,475

The heritage assets consist of a wide range of artefacts from the history of totalitarianism including a Nazi antisemitic teaching poster, a letter from a prisoner in Sachsenhausen concentration camp, a KGB prison door and a T55 Soviet tank of the sort used forcibly to end the Prague Spring. The collection is for the purpose of display at schools, at Foundation events and at exhibition.

All heritage assets are held at purchase cost.

Summary analysis of heritage asset transactions:

	£
2021: Purchases and additions	25,974
2022: Purchases and additions	83,290
2023: Purchases and additions	8,752
2024: Purchases and additions	1,012
2025: Purchases and additions	1,447
	120,475

No impairment or disposals have been made.

12 Debtors

	2025	2024
	£	£
Due in less than one year:		
Other debtors	1,700	595
	1,700	595

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	2,310	2,100
Tax and Social Security	868	-
Other creditors	-	721
	3,178	2,821

14 Movement in funds

For the year ended 30 June 2025

	At 1 Jul 2024 £	Income £	Expenditure £	Transfers £	At 30 Jun 2025 £
Restricted funds					
Gulag Book fund	7,750	-	(7,750)	-	-
Holodomor Schools fund	11,260	-	(6,353)	-	4,907
	19,010	-	(14,103)	-	4,907
Unrestricted funds					
Heritage assets	119,028	1,447	-	-	120,475
General funds	227,056	83,758	(42,827)	-	267,987
	346,084	85,205	(42,827)	-	388,462
Total funds	365,094	85,205	(56,930)	-	393,369

For the year ended 30 June 2024

	At 1 Jul 2023 £	Income £	Expenditure £	Transfers £	At 30 Jun 2024 £
Restricted funds					
KGB equipment fund	12,000	-	-	(12,000)	-
Tank fund	61,100	-	-	(61,100)	-
Gulag book fund	7,750	-	-	-	7,750
Holodomor schools fund	14,260	-	(3,000)	-	11,260
	95,110	-	(3,000)	(73,100)	19,010
Unrestricted funds					
Heritage assets	-	-	-	119,028	119,028
General funds	219,892	119,930	(66,838)	(45,928)	227,056
	219,892	119,930	(66,838)	73,100	346,084
Total funds	315,002	119,930	(69,838)	-	365,094

14 Movement in funds *(continued)*

Fund Descriptions

The KGB equipment fund represents income received from donors specifically to purchase KGB equipment.

The Tank fund represents income received from donors specifically to purchase a T-55 tank.

A transfer in the prior financial year has been included from the KGB equipment fund and the Tank fund due to restrictions being lifted at the point of the purchase of these heritage assets in a prior financial year. The Trustees have also decided to designate the funds held as heritage assets.

The Gulag fund represents income received from donors specifically to fund the publication of the Foundation's book about the Gulag.

The Holodomor schools fund represents income received from donors specifically to develop the schools programme on Holodomor.

15 Analysis of net assets between funds

As at 30 June 2025	Restricted Funds £	Unrestricted Designated Funds £	Unrestricted General Funds £	Total £
Heritage assets	-	120,475	-	120,475
Other net assets	4,907	-	267,987	272,894
	4,907	120,475	267,987	393,369

As at 30 June 2024	Restricted Funds £	Unrestricted Designated Funds £	Unrestricted General Funds £	Total £
Heritage assets	-	119,028	-	119,028
Other net assets	19,010	-	227,056	246,066
		119,028	227,056	365,094

16 Related party transactions

Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

Employees of the Charity provided services to the Museum of Communist Terror (a company which shares a Director/Trustee with the Charity). An invoice has been raised to the Museum of Communist Terror for services rendered for £1,700 (2024: £3,250). The amount outstanding from Museum of Communist Terror at the year end was £1,700 (2024: £Nil.)

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

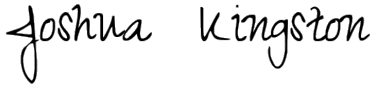
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Audit Trail

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