

Charity Registration No. 1092892

Charity Registration No. SC042996 (Scotland)

Company Registration No. 04207020 (England and Wales)

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016



HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Paul Phillips
Paul Berlyn
R Stephen Rubin OBE
David Gryn
Kitty Hart-Moxon OBE
Ben Helfgott MBE
Sir Ivan Lawrence QC
Lord Mendelsohn of Finchley
Martin Paisner CBE
Alberta Gotthardt Strage
Olivier Blechner
Dame Helen Hyde DBE
Michael Karp
Edward Lewin
Kirsty McNeill
Nigel Layton
Richard Harrington MP
Marilyn Ofer
Hannah Lewis

(Appointed 15 June 2015)
(Appointed 15 June 2015)
(Appointed 22 October 2015)

Secretary

K Pollock MBE

Charity number (England & Wales)

1092892

Charity number (Scotland)

SC042996

Company number

04207020

Principal address

BCM Box 7892
London
WC1N 3XX

Registered office

Arram Berlyn Gardner LLP
30 City Road
London
EC1Y 2AB

Auditors

H W Fisher & Company
Acre House
11-15 William Road
London
United Kingdom
NW1 3ER

Bankers

Barclays Bank Plc
50 Pall Mall
London
SW1Y 5AX

**HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Solicitors

Berwin Leighton Paisner
Adelaide House
London Bridge
London
EC4R 9HA

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
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**HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 MARCH 2016

Introduction

The Trustees present their report and accounts for the year ended 31 March 2016.

The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities (March 2005).

Constitution

The Holocaust Educational Trust is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. Charity number in England and Wales: 1092892 & Scotland SC042996.

Patrons

Most Rev and Rt Hon Lord Carey of Clifton
Lord Dholakia OBE DL
Rt Hon Lord Mackay of Clashfern
Lady Merlyn-Rees JP
Prof Ellie Wiesel (Deceased 02/07/16)

Honorary Vice President

Rt Hon Lord Hunt of Wirral MBE

Directors and Trustees serving during the year and since the year end:

1. R Stephen Rubin OBE, President
2. Paul Phillips, Chairman
3. Paul Berlyn, Treasurer
4. Martin Paisner CBE, Company Secretary
5. Olivier Blechner
6. David Gryn
7. Richard Harrington MP (resigned 07/10/2014, reappointed 15/06/2015)
8. Kitty Hart-Moxon OBE
9. Ben Helfgott MBE
10. Dame Helen Hyde DBE
11. Michael Karp
12. Sir Ivan Lawrence QC
13. Nigel Layton
14. Edward Lewin
15. Hannah Lewis (appointed 22/10/2015)
16. Kirsty McNeill
17. Lord Mendelsohn of Finchley
18. Marilyn Ofer (appointed 15/06/2015)
19. Alberta Strage

Council

James Clappison
Louise Ellman MP
Andrew Lansley CBE
Sir Antony Sher KBE
Stephen Twigg MP

HOLOCAUST EDUCATIONAL TRUST **(A COMPANY LIMITED BY GUARANTEE)** **TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2016

Objects of the Trust

The objects of the charity are to educate every person from every background in the UK about the Holocaust and its contemporary relevance. The Trust aims to teach the history of the Holocaust and its contemporary relevance, and to preserve the memory of those who perished in the Holocaust and those who survived.

Organisational Structure

Trustees are nominated and elected at meetings of the Trustees and Board of Management. Newly elected Trustees are given information on the background of the Trust along with a description of their responsibilities as a Trustee.

The Trustees and Board of Management meet every 10-12 weeks. They oversee the work of the Trust, consider future projects and are involved in strategic decision-making for the organisation. Day-to-day decisions are taken by the Chief Executive. Any important or urgent matters are raised with the Chairman and President.

The full-time members of staff serving during the year and since the year end are as follows:

Karen Pollock (Chief Executive)
Malka White (Head of Operations)
Louise Joseph (Head of Operations – Maternity Cover)
Kim Jackson (Office Manager)

Alex Maws (Head of Education)
Martin Winstone (Education Officer)
Jenny Carson (Education Officer)
Kirsty Young (Project Manager)
Karen Van Coevorden (Education Officer)
Jade Stewart (Education Administrator)

Anita Parmar (Head of Lessons from Auschwitz Project)
Clementine Smith (Senior Youth Engagement Officer, Ambassador Programme)
Sarah Blakemore (Ambassador Programme Administrator)
Elaine Leppard (Senior Project Coordinator – Lessons from Auschwitz Project)
Marisa Levenson (Project Coordinator – Lessons from Auschwitz Project)
Briony Martin (Project Coordinator – Lessons from Auschwitz Project – Maternity Cover)
Olivia Knowler (Project Coordinator – Lessons from Auschwitz Project)
Tom Jackson (Education Officer – Lessons from Auschwitz)

Samantha Abrahams (Head of Public Affairs Officer)
Michael Paul (Public Affairs Officer)
Rachel Hodgson (Information Officer)

Carly Allen (Fundraising & Events Administrator)

Part-time members of staff:

Lauren Clark (Executive Assistant)

Members of staff serving during the year, but not at year end are as follows:

Charlotte Agran (Operations & Public Affairs Administrator)
Joanne Collett (Executive Assistant Maternity Cover)
Benjamin Powell (Public Affairs Officer)
Kate Quinn (Events Administrator)
Bethany Simpkin (Senior Project Coordinator - Lessons from Auschwitz Project)
Hannah Leader (Events Administrator)

The Trust also makes use of the services of 86 freelance educators.

HOLOCAUST EDUCATIONAL TRUST (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

Key staff pay and remunerations are set by the Chairman of the Trust, in consultation with the Treasurer following the annual performance management procedures.

Investment powers

The Trust has the power to make any investment that the Trustees see fit.

Developments, Activities and Achievements this Year

Key Educational Projects

Outreach Programme
Holocaust Memorial Day
Educational Resources
Teacher Training
Lessons from Auschwitz Project
Ambassador Programme

Major Events

The Appeal Dinner	This event is our main fundraising event of the year.
Ambassador Conference	A one day Conference open to all of the Trust's Ambassadors as well as students studying A-Level History.
Lord Merlyn-Rees Memorial Lecture	An event held in memory of the Trust's co-founder, the late Lord Merlyn-Rees
Holocaust Memorial Day	An event held every year on 27 th January which is the UK's day of remembrance for the victims of the Holocaust and subsequent genocides.

The Holocaust Educational Trust was founded in 1988 during the passage of the War Crimes Act. Our aim is to raise awareness and understanding in schools and amongst the wider public of the Holocaust and its relevance today. We believe that the Holocaust must have a permanent place in our nation's collective memory.

One of the Trust's earliest achievements was to ensure that the Holocaust was included in the National Curriculum for England, Wales and Northern Ireland in 1991 for Key Stage 3 students (11-14 year olds). The Holocaust has remained on the National Curriculum since then. We also successfully campaigned to have the assets of Holocaust victims and survivors released and returned to their rightful owners in the late 1990s.

Since 1999 the Trust's *Lessons from Auschwitz* Project has given thousands of post-16 students and teachers the opportunity to visit the Nazi concentration and death camp Auschwitz-Birkenau as part of a four-part educational programme. Since 2006 the Project has received Government funding.

Having played a crucial role in the establishment of Holocaust Memorial Day in the UK in 2001, the Trust continues to play a key role in this national commemorative day.

In 2010 the Government issued a new award to recognise the British men and women who came to the aid of Jewish people and other persecuted groups during the Holocaust – as a direct result of an initiative by the Trust to raise their profile and secure formal recognition for them.

At the Holocaust Educational Trust's Appeal Dinner in September 2013, the Prime Minister announced the establishment of a national Holocaust Commission to establish what further measures should be taken to ensure a lasting memorial to the Holocaust in this country. In January 2015, the Prime Minister, with cross-party support, endorsed the recommendations of the Commission, which will include a striking new national memorial and accompanying learning centre by 2020.

HOLOCAUST EDUCATIONAL TRUST (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

We work in schools, colleges and higher education institutions, providing teacher training workshops, international teacher training at authentic Holocaust sites and delivering lectures, as well as teaching aids and resource materials.

The Trust's **Outreach Programme** continues to arrange for Holocaust survivors to deliver their testimony, and for our trained educators to go into schools to deliver interactive workshops about the Holocaust. Hearing a survivor speak is an extremely powerful experience and many teachers have commented on the great impact this has on students. This is also demonstrated in the letters written to Holocaust survivors (and to the Trust) after Outreach sessions. Our educator sessions help to place survivor testimony in context and assist students in understanding the circumstances that allowed the Holocaust to take place.

In the financial year 2015/2016 the Trust's Outreach Programme reached over 112,000 students in 700 schools, colleges and universities across England, Wales, Scotland and Northern Ireland. 679 of these Outreach sessions involved visits from Holocaust survivors who shared their personal testimonies with students. Another 130 of these outreach visits involved workshop sessions led by one of the Trust's specialist Holocaust educators.

Holocaust Memorial Day (HMD) is the UK's day of remembrance for the victims of the Holocaust and subsequent genocides. The day provides an opportunity to remember the events of the Holocaust, to commemorate the victims and honour survivors and to reflect on the contemporary relevance of the Holocaust and subsequent genocides. HMD is marked each year on 27th January – the anniversary of the liberation of the Nazi concentration and death camp Auschwitz-Birkenau. Having played a crucial role in the establishment, delivery and development of Holocaust Memorial Day in the UK, we continue to play a supporting role.

This year we held events with Government departments: Department for Education Holocaust survivor Susan Pollack MBE spoke alongside Nick Gibb MP, Minister of State for Schools, and the Trust's Ambassadors. At the Department for Communities and Local Government Holocaust survivor Hannah Lewis spoke alongside HET Ambassadors, and Baroness Williams, Parliamentary Under Secretary of State for Communities. At the Home Office Holocaust Survivor Rudi Oppenheimer BEM shared his testimony and civil servants heard from HET Ambassadors and James Brokenshire MP, Minister of State for Security and Immigration. And at the Foreign Office the Trust's Regional Ambassador for London spoke alongside Rt Hon Sir Eric Pickles MP, UK Special Envoy on Post-Holocaust Issues, Holocaust survivor Agnes Grunwald, and Professor Dan Michman from Yad Vashem.

On 26th January we once again supported the Greater London Authority with their annual HMD event. Mayor of London Boris Johnson MP spoke, alongside Holocaust survivor Hannah Lewis and the Trust's Ambassadors reflected on their experiences on the *Lessons from Auschwitz* Project. Guests also heard from Jean Baptiste Kayigamba, a survivor of the Rwandan Genocide, and Rabbi Garson, who joins our visits to Auschwitz as part of the *Lessons from Auschwitz* Project.

On 26th January we organised for Chief Rabbi Ephraim Mirvis to lead a commemorative assembly for Year 9 and Year 10 students (age 13-15) from William Ellis School, Highgate in London. Students heard from Holocaust survivor Freda Wineman, and HET Ambassadors. The school's local MP, also spoke to students.

On and around HMD, the Trust's Ambassadors were involved in planning and speaking at events across the country. The Trust's Ambassadors spoke about their experience on the *Lessons from Auschwitz* Project as well as their reflections on the important role young people can play in ensuring the Holocaust is remembered, including at Time for Reflection in the Scottish Parliament, and both the Welsh and Scottish National HMD commemorative events.

As in previous years, in the weeks preceding HMD we placed a Book of Commitment in Parliament. Hundreds of MPs from across the House signed the Book of Commitment, which was available to sign in the House of Commons, the House of Lords, and the Scottish and Welsh Governments. Key MPs to sign the Book included all of the party leaders including the Prime Minister Rt Hon David Cameron MP; Chancellor of the Exchequer, Rt. Hon George Osborne MP; Secretary of State for Education, Rt. Hon Nicky Morgan MP; and Shadow Foreign Secretary Rt. Hon Hilary Benn MP.

For the third time in Scotland, we had a Book of Commitment in the Scottish Parliament in the days leading up to Holocaust Memorial Day. All party leaders signed the Book, including First Minister, Nicola Sturgeon MSP.

Through our Outreach Programme, the Trust held 116 sessions in schools, colleges and universities across the UK in January alone, giving over 30,000 people the opportunity to hear the testimony of a Holocaust survivor in one month.

HOLOCAUST EDUCATIONAL TRUST

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

Our annual Lord Merlyn Rees Memorial Lecture was held in Portcullis House, on Tuesday 12th January 2016. Over 200 guests, including the Trust's Ambassadors, Holocaust survivors, MPs and supporters of the Trust heard the incredible story of Eva Clarke, who was born a few days before the liberation of Mauthausen, in a conversation with author Wendy Holden, whose book *Born Survivors* explores Eva and her mother's story. The session was chaired by Emma Barnett, Women's editor of the Daily Telegraph and BBC Radio 4/5 live presenter. Rt Hon Nicky Morgan MP, Secretary of State for Education, opened the evening and praised the work of the Trust, in particular our *Lessons from Auschwitz Project*. HET Ambassador Jake Madgwick Lawton and Oliver Dowden MP, also spoke.

The Trust creates innovative educational resources to support educators in the teaching of this challenging and sensitive subject. Lesson plans and classroom materials are designed for a variety of age groups - ranging from primary to post-16 - and subjects, including History, Religious Education, English and Citizenship. All of these resources are based on internationally agreed principles of effective Holocaust education and the latest historical research, and encourage teachers and students to explore the complexity of the Holocaust.

Our resources are provided free of charge through our website to registered users. In 2015-16 we continued to add and update content to our newly launched *Exploring the Holocaust* downloadable teaching pack. One key area of development for this resource was creating guidance for teachers in specific subject areas, and in keeping with this we published the teachers' guide entitled *Art and the Holocaust*, which uses a variety of different artistic responses to the Holocaust to illuminate key themes.

Building on the success of the *70 Voices* digital commemorative project launched in the 2014-15 financial year, in April 2015 we created several additional weeks of content for the website and smartphone platform called *Remembering Belsen*, timed to coincide with the 70th anniversary of the liberation of Belsen by British forces.

Our teacher training aims to equip teachers with the knowledge and resources to meaningfully teach about the Holocaust to the thousands of students they reach in their professional lifetime. We offer courses and workshops to both trainee teachers at initial teacher training (ITT) institutions and to practising teachers as part of their Continuing Professional Development (CPD).

In 2015-16 we held 47 teacher training courses and workshops, reaching a total of 879 teachers. These included day-long training sessions for trainee teachers at universities and other initial teacher training (ITT) centres; study seminars in Manchester, Glasgow, Belfast and London; teacher study visits to Warsaw and Berlin; our annual intensive teacher training course at Yad Vashem and our second annual *Exploring the Holocaust* residential course in Leicester.

A range of teachers from across many subject areas attended other more intensive multi-day courses, including:

- Our Teacher Study Visit to Poland in May 2015 took a group of UK teachers on our successful Teacher Study Visit series
- Our Annual Teacher Training Course held in partnership with Yad Vashem took place over nine days in Israel in July 2015 with UK teachers and a UK-based preparatory and follow-up seminar in November 2015.
- Extending our longstanding partnership with Yad Vashem, we took British teachers and Trust educators on a three-day course in Israel in July 2015
- Our UK-based residential course in February 2016 brought teachers into contact with some of the UK's leading scholars of Holocaust history and pedagogy, over a four-day period in Leicester.

The Lessons from Auschwitz (LFA) Project is a four-part course for post-16 students and teachers that incorporates a one-day visit to the Nazi concentration and death camp Auschwitz-Birkenau. The visits, combined with Orientation and Follow-up seminars as well as a 'Next Steps' peer-learning component, leave an unforgettable educational mark on participants. The Project aims to increase knowledge and understanding of the Holocaust based on the premise that 'hearing is not like seeing' and to signal what can happen if prejudice and racism become acceptable.

In 2015-2016, we delivered 16 courses which comprised of 13 courses from England including two Continuing Professional Development projects for teachers and two courses from Scotland and one from Wales. In this period a total of 2,306 students and 694 teachers joined us on our projects.

HOLOCAUST EDUCATIONAL TRUST (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

During this period we also recruited and trained 22 new educators who have worked on delivering our LFA Projects in England, Scotland and Wales.

This could not have been realised without the financial support of the Department for Education (in England), the Scottish Government and the Welsh Assembly

The fourth component of the *Lessons from Auschwitz* Project is Next Steps, in which participants undertake a project of their own choosing. Through their Next Steps participants share their experience with peers and local communities. This is the stage at which participants on the *Lessons from Auschwitz* Project become "Ambassadors".

This Project has partnered with the educational accreditation body ASDAN since September 2012. Participants who have successfully completed all four parts of the *Lessons from Auschwitz* Project are eligible to receive 3 ASDAN credits and an ASDAN credit rated certificate in recognition of their achievement. All participants submit work, which is moderated by the Trust. Through certified recognition of their participation on the project, students can highlight that they have achieved the specific learning outcomes of *Lessons from Auschwitz* Project and include this on university and job applications.

Launched in 2013 and headed by Lord Browne of Madingley, the **Ambassador Programme** aims to provide Holocaust Educational Trust Ambassadors with opportunities to further their knowledge of the Holocaust and support them as they encourage others to learn about and remember the Holocaust.

The Trust held **Ambassador events** between April 2015 and March 2016, offering Ambassadors the opportunity to come together, to discuss their plans with one another and to consider how they will work together to ensure the Holocaust is not forgotten.

Between April 2015 and March 2016, we held three Regional Ambassador Days. Regional Ambassadors attended sessions focused on increasing their historical knowledge of the Holocaust, heard the testimony of a Holocaust survivor, visited the Wiener Library and the Imperial War Museum's Holocaust exhibition and discussed their own plans for how they could develop their roles. There were opportunities for existing Regional Ambassadors to begin handing over to the new cohort and exchange ideas about how to continue to engage Ambassadors across the UK.

In November 2015, the Trust held a Regional Ambassador Day at Manchester Jewish Museum, with the Trust's Regional Ambassadors. The group took part in a variety of sessions, topics included antisemitism; rescue in the holocaust and the Jewish community in Manchester. In addition to these sessions, each Regional Ambassador also took part in practical workshops designed to support them in their roles. We now have 65 Regional Ambassadors.

In November 2015, the Trust held a Scottish Ambassador Event in the Scottish Parliament, open to MSPs, Ambassadors, Teachers and members of the local community. The evening was an opportunity to celebrate the Trust's work in Scotland and hear from Ambassadors who have taken part on our *Lessons from Auschwitz* Project. First Minister Nicola Sturgeon MSP also spoke at the event.

In July 2015, Regional Ambassadors joined the Trust for our **Ambassador Study Visit** to Yad Vashem, where they heard from experts in the field, heard the first hand testimony of a survivor, met with young guides from the Museum, discussed the complexities of learning about the Holocaust and reflected on how different nations respond to remembering the Holocaust and its victims.

The group also met with newly appointed British Ambassador to Israel, David Quarrey. Ambassador Quarrey talked about his new role and in turn they told him about how they are raising awareness of the Holocaust across the UK. We also hosted a small meeting for Regional Ambassadors with a delegation of MPs who had travelled to Tel Aviv with Conservative Friends of Israel including UK Envoy on Post-Holocaust Issues Rt. Hon. Sir Eric Pickles MP, Matthew Offord MP, Gutto Bebb MP and Andrew Percy MP were keen to talk to our Regional Ambassadors about their plans to reach out to local communities in England, Scotland and Wales

The Trust's third annual **Ambassador Conference** took place on Monday 6th July 2015 in Westminster, Central London. We welcomed hundreds of Ambassadors, A-Level students and teachers from around the UK to a day of lectures and interactive workshops, designed to help young people further their knowledge of the Holocaust and consider its contemporary relevance.

HOLOCAUST EDUCATIONAL TRUST (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

Participants were able to hear from speakers including Sir Peter Bazalgette, Chair of the UK Holocaust Memorial Foundation, Laurence Rees, historian and documentary film-maker; Mala Tribich MBE, a Holocaust survivor liberated at Bergen-Belsen concentration camp and Bernard Levy who was with the British Forces at the time of Belsen's liberation. Participants also took part in a panel discussion about representations of the Holocaust, which included contributions from The Times columnist Hugo Rifkind, Professor Robert Eaglestone, filmmaker Rex Bloomstein and Forensic Archaeologist Dr Caroline Sturdy Colls. All participants chose two workshops on the day to take part in, covering topics ranging from Britain and the Holocaust, the Genocide of Roma, life after liberation, and the Holocaust in literature. BBC Political Editor Nick Robinson closed the day, urging young people there to realise the important role they will play in the future in ensuring the Holocaust is never forgotten.

Other Projects

The International Holocaust Remembrance Alliance (IHRA): Head of Education Alex Maws and Head of Public Affairs Sami Abrahams both played key roles in the UK delegation to the International Holocaust Remembrance Alliance (IHRA), which was chaired by Hungary in 2015. Alex spent the year as Chair of IHRA's Education Working Group and Sami was a member of the Communications Working Group. Both attended meetings in Budapest and Debrecen, Hungary with expert and diplomatic level delegates from 31 IHRA member countries. Alex also helped to plan the IHRA conference *The Holocaust in Public Discourse. Use and Abuse*.

Our digital commemorative project, ***70 Voices: Victims, Perpetrators and Bystanders*** ran an additional two weeks' worth of content entitled *Remembering Belsen* from the 12th April to the 27th April. Whilst content is no longer added daily, all 97 pieces of content ('voices' and podcasts) remain accessible through the app and website. The app has had over 10,000 users with an additional 9,000 accessing the content through the accompanying website.

On HMD, we held our first-ever **live webcast** of a Holocaust survivor's testimony. Rudi Oppenheimer BEM gave his testimony at Pimlico Academy which was streamed, reaching over 30,000 people across the UK. We were delighted to partner with the Daily Mirror, who streamed the testimony on their website, allowing adults from all walks of life the opportunity to hear from a Holocaust survivor. Rudi also took questions that were submitted through the microsite and social media. We had an overwhelming response on Twitter, with students and teachers asking questions, commenting on the testimony and tweeting photos of their students watching the webcast. We held a live Twitter chat a few days after the webcast to allow Rudi to answer further questions.

To mark the 70th anniversary of the liberation of Belsen, on Sunday April 26th we took a delegation of over 200 to the site of this former camp. This group will include HET Ambassadors, teachers and supporters. Participants joined the Association of Jewish Ex-Servicemen and Women for an international commemoration at the camp and a visit to the British military garrison. There was also an opportunity to visit the camp, exploring the museum's learning centre and memorials.

In April 2015, the producers of The Eichmann Show held a special charity screening in order to raise funds for the Holocaust Educational Trust. This was followed by a question and answer session with the film's producer, writer and lead actor Martin Freeman.

Her Majesty the Queen and His Royal Highness the Duke of Edinburgh visited Bergen-Belsen in Lower Saxony, Germany on Friday 26th June 2015. This was a historic visit and the first time that the Queen and the Duke have visited a concentration camp. They toured the site and visited the Jewish Memorial, Anne Frank Memorial, Cross for the Polish Dead and the 'House of Silence' before laying a wreath at the inscription wall.

During their visit, Her Majesty and His Royal Highness met three survivors of Bergen-Belsen: Rudi Oppenheimer, Anita Lasker-Wallfisch and German survivor, Stefan Hertz. They also met Bernard Levy who was 19 years old when he helped to liberate the camp, and Captain Eric Brown who was a translator present at the interrogations of perpetrators Josef Kramer and Irma Grese. The Trust supported Buckingham Palace and the British Embassy in Germany in coordinating this visit.

On 15th March 2016, as a result of an initiative led by the Jewish News and the Trust, the Royal Mail released a commemorative **stamp of Sir Nicholas Winton** in honour of his actions in saving 669 children from the Holocaust. The online petition for the stamp had incredible support with almost 106,000 signing, including Trust Ambassadors, teachers, MP's, and other stakeholders.

HOLOCAUST EDUCATIONAL TRUST (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

Plans for the Future

In 2016/2017 we will continue to develop the means to achieve the Trust's mission: to educate every person from every background in the UK about the Holocaust and its contemporary relevance. There is still much to do towards this end.

In 2016-17, we will continue to develop and publish new educational material for teachers. This will include Welsh language translations of the *Exploring the Holocaust* lessons, and additional teaching guides for Drama teachers and teachers in primary schools. We will continue our successful outreach and teacher training programmes, adapting them as necessary to accommodate the needs of the ageing survivor population and the changing landscape of where Holocaust education sits within the curriculum and how teachers are trained.

Our **Outreach programme** will continue to meet survivors who have not previously shared their testimony in schools on behalf of the Trust, with an aim towards giving them a platform to do so; and we will recruit volunteers who we hope will be able to support our survivor speakers by accompanying them to schools in cases where some assistance may be required.

This coming summer we are planning to take a group of Regional Ambassadors on our Ambassador Study Visit to Yad Vashem. The group will hear from experts in the field, as they attend lectures and seminars at Yad Vashem's Learning Centre. The group will also take part in excursions to the Old City of Jerusalem, Masada, the Dead Sea and will visit Tel Aviv. Whilst in Israel, the group will start planning what they will do in their roles as Regional Ambassadors over the coming academic year.

We expect that these plans, which will place demands on our time and resources in 2016/2017 and beyond, will serve to solidify the Holocaust Educational Trust's position as the leading Holocaust education organisation in the UK.

Funding

Our main fundraising event of the year is our Appeal Dinner. Over 450 supporters joined us for our Appeal Dinner in 2015 and we raised £795,190 with a host donation of £100,000.

A further £41,708 was raised through Gift Aid. This is due to our efforts to encourage all our donors to sign up to the Gift Aid scheme.

All funds received are used to support our various educational projects. Unless there is a specific restriction on a donation, we use funds across all projects. The funding we receive from the Department for Education is a restricted grant, in that we may only spend it on the *Lessons from Auschwitz* Project over a one year period. The Department for Education (DfE) confirmed in March 2016 that our funding for the *Lessons from Auschwitz* Project in England will be renewed at its current rate of £1.85 million for the 2016-2017 financial year.

Our grant from the Scottish Government to run two *Lessons from Auschwitz* Projects In 2015 our grant from the Scottish Government was increased from £255,000 to £286,000 per annum and will remain in place until March 2016.

Funding from the Welsh Government of £107,000 per year enabled us to run one project annually until 31st March 2015; again this agreement was renewed for one further year in 2015 and will remain in place until March 2016.

Reserves Policy

In line with the recommendations of the Charity Commission, the Trustees have formally adopted a Reserves policy. This recognises that the income of the Trust varies year on year and so to enable the Trust to plan its activities it is prudent to hold reserves. The policy also recognises that the reserves that represent the fixed assets and the restricted funds of the Trust are not freely available and thus are to be distinguished from free reserves. In the annual review of the Reserves Policy the Board decided that in this economic climate it would be prudent to ensure that we have 12 months of expenditure in our reserves. These reserves are held to ensure that the Trust can continue to engage in its charitable work even if adverse economic conditions restrict fund raising activities. Based on the unrestricted expenditure during the year ended 31 March 2016, it would be expected that during the twelve months to the end of November 2016, expenses would amount to approximately £1,099,231.

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FOR THE YEAR ENDED 31 MARCH 2016

The free reserves currently set aside, less those amounts relating to fixed assets, amount to £1,410,180 which meets the Charity's policy requirements.

Public benefit statement

The Trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

Risk Management

The major risks to which the Trust is exposed, as identified by the Trustees, are and will continue to be regularly reviewed, and systems have been and will be established, and where appropriate, professional advisors have been or will be appointed to mitigate those risks.

The principal risks identified for the Trust include:

- **Staffing** - Loss of key staff and Trustees. The control procedure set in place is a documentation system for the Senior Management Team (SMT) to follow in order to prevent any immediate interruption to the operational and programme delivery. Longer term plans involve a training and recruitment programme to replace any skills lost.
- **Budget** - The Government cease funding of the *Lessons from Auschwitz* Project. The Trust has control procedures set in place for the current round of funding which runs until March 2019. If the funding has to cease mid-cycle then LFA has reserves to ensure that HET will be able to deliver existing courses which may have been promoted and which participants would have signed up for. We have a detailed Exit Plan for the *Lessons from Auschwitz* Project.
- **Significant failure in the Trust's Information Technology infrastructure** - The Trust has developed control procedures which involve the computer servers downloading regularly to protected server archives. Emails can be accessed remotely and work remotely with access to the Trust's servers via external or portable electronic devices. Key data for the *Lessons from Auschwitz* Project is also backed up off site and can be accessed remotely.

Trustee responsibilities in relation to the financial statements

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the Trust at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and which enable them to ensure that the accounts comply with the Companies Act 1985. 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.

**HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2016

Statement of disclosure to auditor

- a) so far as the trustees are aware, there is no relevant audit information of which the Society's auditors are unaware, and
- b) they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the Trust's auditors are aware of that information.

Approval

This Report was approved by the Board on ...19/10/16... and signed on its behalf by;



P Phillips
Chairman

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2016

The who are also the directors of Holocaust Educational Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Companies Act 2006 and regulation 8 of the Charities Accounts (Scotland) Regulations 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.

**HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT**

TO THE MEMBERS OF HOLOCAUST EDUCATIONAL TRUST

We have audited the financial statements of Holocaust Educational Trust for the year ended 31 March 2016 set out on pages 14 to 29. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102.

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement on page 11, the who are also the directors of the charitable company for the purposes of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

The Trustees have elected for the accounts to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on accounts.

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- the accounts have been prepared in accordance with the Companies Act 2006.

**HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF HOLOCAUST EDUCATIONAL TRUST**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the accounts; or
- the accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Andrew Rich (Senior Statutory Auditor)
for and on behalf of H W Fisher & Company

Chartered Accountants

Statutory Auditor

Acre House
11-15 William Road
NW1 3ER
United Kingdom

17/11/16

H W Fisher & Company is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2016 £	Total 2015 £
<u>Income and endowments from:</u>						
Donations and legacies	3	249,620	-	2,277,335	2,526,955	2,563,442
Charitable activities	4	277	13,480	174,268	188,025	197,486
Other trading activities	5	800,614	-	-	800,614	746,258
Investments	6	2,507	-	-	2,507	4,069
Other income	7	60,482	-	-	60,482	2,341
Total income and endowments		1,113,500	13,480	2,451,603	3,578,583	3,513,596
<u>Expenditure on:</u>						
Raising funds	8	130,619	-	-	130,619	118,268
Charitable activities	9	968,612	88,894	2,465,392	3,522,898	3,246,989
Total resources expended		1,099,231	88,894	2,465,392	3,653,517	3,365,257
Net income/(expenditure) for the year/ Net movement in funds		14,269	(75,414)	(13,789)	(74,934)	148,339
Fund balances at 1 April 2015		1,389,770	126,719	1,157,263	2,673,752	2,525,413
Fund balances at 31 March 2016		1,404,039	51,305	1,143,474	2,598,818	2,673,752

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 MARCH 2016


	Notes	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	13		45,164		62,367
Current assets					
Debtors	15	556,115		338,523	
Cash at bank and in hand		2,176,038		2,450,255	
		2,732,153		2,788,778	
Creditors: amounts falling due within one year	16	(178,499)		(177,393)	
Net current assets			2,553,654		2,611,385
Total assets less current liabilities			2,598,818		2,673,752
Income funds					
Restricted funds	17		1,143,474		1,157,263
<u>Unrestricted funds</u>					
Designated funds	18	51,305		126,719	
General unrestricted funds		1,404,039		1,389,770	
			1,455,344		1,516,489
			2,598,818		2,673,752

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2016, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The accounts were approved by the Trustees on 19/12/16



 Paul Phillips
 Chairman

Company Registration No. 04207020

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2016

	Notes	2016 £	£	2015 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	21		(275,889)		71,381
Investing activities					
Purchase of tangible fixed assets		(835)		(5,941)	
Interest received		2,507		4,069	
Net cash generated from/(used in) investing activities			1,672		(1,872)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(274,217)		69,509
Cash and cash equivalents at beginning of year			2,450,255		2,380,746
Cash and cash equivalents at end of year			2,176,038		2,450,255

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

Company information

Holocaust Educational Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Arram Berlyn Gardener LLP, 30 City Road, London, EC1Y 2AB.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2016 are the first accounts of Holocaust Educational Trust prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2014. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds - these are funds that 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.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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.

Gifts in kind of office space have been valued based on the market rate of the rent of the offices donated.

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised in the period in which it is incurred. A designated fund is established for expenditure which has been committed to projects, but remains unspent at the year end.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Costs of charitable activities comprise all expenditure identified as wholly or mainly attributable to achieving the objectives of the charity. These costs include staff costs, wholly or mainly attributable governance and support costs and an apportionment of general overheads.

Where relevant, expenditure is allocated to a charitable activity on a percentage basis. The percentage allocated to an activity is derived from its use of the charity's direct resources during the year.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office refurbishment	Over the period of the lease
Website development	33.3% straight line
Fixtures, fittings & equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

(Continued)

1.8 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.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

1.12 Value Added Tax

Value Added Tax is not recoverable by the charity and as such, the irrecoverable amount is included in the Statement of Financial Activities as an allowable cost.

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general £	Restricted funds £	Total 2016 £	Total 2015 £
Donations and gifts	249,620	10,000	259,620	302,772
Lessons from Auschwitz Grants & Participant Fees	-	2,243,000	2,243,000	2,212,000
Donated goods and services	-	24,335	24,335	48,670
	<u>249,620</u>	<u>2,277,335</u>	<u>2,526,955</u>	<u>2,563,442</u>
For the year ended 31 March 2015	<u>261,310</u>	<u>2,302,132</u>		<u>2,563,442</u>

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

4 Charitable activities

	Lessons from Auschwitz	General education and resources	Total 2016	Total 2015
	£	£	£	£
Sales within charitable activities	187,748	277	188,025	197,486
Analysis by fund				
Unrestricted funds - general	-	277	277	
Unrestricted funds - designated	13,480	-	13,480	
Restricted funds	174,268	-	174,268	
	187,748	277	188,025	
For the year ended 31 March 2015				
Unrestricted funds - general	-	1,063		1,063
Restricted funds	196,423	-		196,423
	196,423	1,063		197,486

5 Other trading activities

	2016	2015
	£	£
Non-charitable trading activities	800,614	746,258

6 Investments

	2016	2015
	£	£
Interest receivable	2,507	4,069

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

7 Other income

	2016	2015
	£	£
Other income	60,482	2,341
	<u>60,482</u>	<u>2,341</u>

8 Raising funds

	2016	2015
	£	£
<u>Costs of fundraising</u>		
Other fundraising costs	130,619	118,268
	<u>130,619</u>	<u>118,268</u>
	<u>130,619</u>	<u>118,268</u>
For the year ended 31 March 2015		
Costs of fundraising		118,268
		<u>118,268</u>

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

9 Charitable activities

	Lessons from Auschwitz	General education and resources	Events and conferences	Total 2016	Total 2015
	£	£	£	£	£
Staff costs	458,100	377,379	109,419	944,898	823,587
Public relations & marketing	26,548	58,624	3,823	88,995	115,422
Travel & accommodation	1,363,173	115,051	81,620	1,559,844	1,424,456
Office running costs	208,225	84,841	94,619	387,685	331,309
Venue hire	222,736	-	2,886	225,622	180,729
Educator's fees	69,772	-	-	69,772	64,609
Research projects	-	-	-	-	75,628
	<u>2,348,554</u>	<u>635,895</u>	<u>292,367</u>	<u>3,276,816</u>	<u>3,015,740</u>
Share of support costs (see note 10)	114,417	104,562	21,103	240,082	225,644
Share of governance costs (see note 10)	2,700	2,700	600	6,000	5,605
	<u>2,465,671</u>	<u>743,157</u>	<u>314,070</u>	<u>3,522,898</u>	<u>3,246,989</u>
Analysis by fund					
Unrestricted funds - general	-	743,157	225,455	968,612	
Unrestricted funds - designated	279	-	88,615	88,894	
Restricted funds	2,465,392	-	-	2,465,392	
	<u>2,465,671</u>	<u>743,157</u>	<u>314,070</u>	<u>3,522,898</u>	
For the year ended 31 March 2015					
Unrestricted funds - general	5,605	647,239	170,030		822,874
Unrestricted funds - designated	-	63,281	-		63,281
Restricted funds	2,295,037	65,797	-		2,360,834
	<u>2,300,642</u>	<u>776,317</u>	<u>170,030</u>		<u>3,246,989</u>

Governance costs includes payments to the auditors of £6,000 (2015: £5,605).

Office running costs includes payments to the auditors of £29,466 for bookkeeping and £6,168 for other advice.

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

10 Support costs

	Support costs	Governance costs	2016	2015	Basis of allocation
	£	£	£	£	
Depreciation	18,038	-	18,038	19,981	100% of balance
Premises and	183,045	-	183,045	124,413	100% of balance
Finance and I.T costs	38,999	-	38,999	81,250	100% of balance
Audit fees	-	6,000	6,000	5,605	Governance
	<u>240,082</u>	<u>6,000</u>	<u>246,082</u>	<u>231,249</u>	
Analysed between					
Charitable activities	<u>240,082</u>	<u>6,000</u>	<u>246,082</u>	<u>231,249</u>	

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year nor were any travelling expenses reimbursed (2015: £nil).

During the year £3,000 (2015: £3,000) was paid to a company controlled by Stephen Rubin for rent on the property from which the charity operates.

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

12 Employees

Number of employees

The average monthly number employees during the year was:

	2016	2015
	Number	Number
Administration	4	3
Charitable activities	20	18
Parliamentary & public affairs	3	2
	<u>27</u>	<u>23</u>

Employment costs

	2016	2015
	£	£
Wages and salaries	844,948	731,586
Social security costs	74,299	71,838
Other pension costs	25,651	20,163
	<u>944,898</u>	<u>823,587</u>

The key management personnel of the Trust, comprise the trustees, the Chief Executive Officer, Head of Operations, Head of Operations (cover), Head of Lessons for Auschwitz, Head of Education, Project Manager and Head of Public Affairs. The total employee benefits of the key management personnel of the Trust were £348,546 (2015: £296,513).

The number of employees whose annual remuneration was £60,000 or more were:

	2016	2015
	Number	Number
£100,001 - £110,000	-	1
£110,001 - £120,000	1	-
	<u>1</u>	<u>1</u>

Contributions totalling £5,729 (2015: £5,200) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

13 Tangible fixed assets

	Office refurbishment £	Website development £	Fixtures, fittings & equipment £	Total £
Cost				
At 1 April 2015	124,534	35,651	131,681	291,866
Additions	-	-	835	835
At 31 March 2016	124,534	35,651	132,516	292,701
Depreciation and impairment				
At 1 April 2015	84,486	35,516	109,497	229,499
Depreciation charged in the year	12,453	135	5,450	18,038
At 31 March 2016	96,939	35,651	114,947	247,537
Carrying amount				
At 31 March 2016	27,595	-	17,569	45,164
At 31 March 2015	40,048	135	22,184	62,367

14 Financial instruments

	2016 £	2015 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	-	3,874
Carrying amount of financial liabilities		
Measured at amortised cost	178,499	177,393

15 Debtors

	2016 £	2015 £
Amounts falling due within one year:		
Other debtors	-	3,874
Prepayments and accrued income	556,115	334,649
	556,115	338,523

16 Creditors: amounts falling due within one year

	2016 £	2015 £
Trade creditors	37,758	123,904
Other creditors	19,908	556
Accruals and deferred income	120,833	52,933
	178,499	177,393

HOLOCAUST EDUCATIONAL TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2015	Movement in funds		Balance at 31 March 2016
	£	Incoming resources £	Resources expended £	£
Lessons from Auschwitz England	1,064,639	1,986,723	(2,040,785)	1,010,577
Lessons from Auschwitz Scotland	34,142	314,744	(287,552)	61,334
Lessons from Auschwitz Wales	58,482	115,801	(112,720)	61,563
Gift in kind	-	24,335	(24,335)	-
Teacher Training and Outreach	-	10,000	-	10,000
	<u>1,157,263</u>	<u>2,451,603</u>	<u>(2,465,392)</u>	<u>1,143,474</u>

The Lessons from Auschwitz Project funds consist of funding from the Department for Education (England), the Scottish Government (Scotland) and the Welsh Ministers' (Wales) as well as participant fees for each region. This funding is for the future education of students in the lessons of the Holocaust. This is achieved through a four part programme, the focus of which is a one-day visit to the former death-camp Auschwitz-Birkenau. Participants' Fees are nominal contributions made towards the Lessons from Auschwitz Project by the students and teachers who participate.

Gift in kind represents the market value of the office space rental which is being let at a nominal value.

Teacher Training and Outreach - The Alan & Babette Sainsbury Charitable awarded The Trust a 2 year grant towards our Teacher training programmes covering the Holocaust, the final amount of this grant was awarded in 2015/16. The Claims Conference awarded a grant towards our annual Study Visit in Berlin and the annual teacher training programme at Yad Vashem, Israel in 2015/16. These are advance teacher training courses that aim to enhance knowledge of the Holocaust and equip teachers with the skills to teach the subject effectively in the classroom. The Rothchild Foundation (Hanadiv) Europe awarded a grant towards our Outreach programme enabling Holocaust survivors to share their testimony with thousands of students across the UK.

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18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2015	Movement in funds			Balance at 31 March 2016
	£	Incoming resources £	Resources expended £	Transfers £	£
UK Residential Course	32,724	-	(279)	6,799	39,244
Digital content (HET app)	12,061	-	-	-	12,061
70th Anniversary Year	81,934	13,480	(88,615)	(6,799)	-
	<u>126,719</u>	<u>13,480</u>	<u>(88,894)</u>	<u>-</u>	<u>51,305</u>

UK Residential Course - Our UK Residential Course provided teachers across the UK with the opportunity to develop their knowledge and understanding of the Holocaust, as well as pedagogical and practical guidance on teaching the subject. The project will be repeated in 2016/17.

Digital Content (HET app) - To ensure a deeper level of engagement with our target audiences, we will be reviewing our digital strategy and developing interactive digital content for students and teachers.

70th Anniversary Year - 2015 was the 70th anniversary of the end of the Holocaust. It was a key opportunity for the Trust to ensure that the Holocaust was commemorated across the UK and remain enshrined in the national consciousness.

19 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2016 are represented by:				
Tangible assets	45,164	-	-	45,164
Current assets/(liabilities)	1,358,875	51,305	1,143,474	2,553,654
	<u>1,404,039</u>	<u>51,305</u>	<u>1,143,474</u>	<u>2,598,818</u>

20 Related party transactions

There were no related party transactions in the reporting period.

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21	Cash generated from operations	2016	2015
		£	£
	(Deficit)/surplus for the year	(74,934)	148,339
	Adjustments for:		
	Investment income recognised in profit or loss	(2,507)	(4,069)
	Depreciation and impairment of tangible fixed assets	18,038	19,981
	Movements in working capital:		
	(Increase) in debtors	(217,592)	(165,992)
	Increase in creditors	1,106	73,122
	Cash (absorbed by)/generated from operations	(275,889)	71,381
