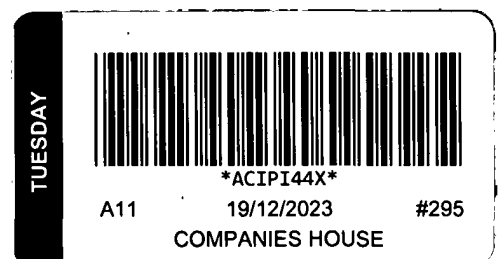


Charity Registration No. 1092892

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 2023**



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

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**Trustees**

Craig Leviton  
Paul Phillips OBE  
Paul Berlyn  
Dame Helen Hyde DBE  
Michael Karp OBE  
Edward Lewin  
Marilyn Ofer  
Hannah Lewis MBE  
Lord Browne of Madingley  
Samuel Freedman  
Amelia Ireland

**Chief Executive**

Karen Pollock CBE

**Charity number (England & Wales)**

1092892

**Charity number (Scotland)**

SC042996

**Company number**

04207020

**Principal address**

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**Bankers**

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**Solicitors**

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BDB Pitmans LLP  
One Bartholomew Close  
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EC1A 7BL

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

**FOR THE YEAR ENDED 31 MARCH 2023**

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The Trustees present their report and financial statements for the year ended 31 March 2023.

We have been proud to deliver our educational programmes and initiatives across the UK to students and teachers from every background, ensuring that every young person in the country could access high quality and memorable Holocaust Education.

As the Holocaust moves further into history, this year has been an opportunity for us to cement some of our longer-term plans to ensure that the legacy of the Holocaust will endure for generations to come.

This year we have been delighted to have a new Chair in post. Craig Leviton has taken on this crucial role from our longstanding Chair, now Joint President, Paul Phillips OBE and is leading the Trust as we continue with our ambitious delivery.

**WHO WE ARE**

The Holocaust Educational Trust was established in 1988. Our aim is to educate young people from every background about the Holocaust and the important lessons to be learned for today.

We believe that the Holocaust must have a permanent place in our nation's collective memory. We do this by:

- Educating students from all backgrounds across the UK, ensuring they know the truth of the past
- Training and supporting teachers nationwide and ensuring they have the resources they need to teach this challenging history
- Telling the stories of the 6 million Jewish men, women and children who were murdered
- Giving a voice to Holocaust survivors, ensuring that their eyewitness accounts are heard
- Inspiring future generations to carry on the legacy of the past; to be advocates for our cause, to stand up against antisemitism and hatred today; and to ensure that the memory of the Holocaust is protected for generations to come
- Working with Parliament, the media, and the public to help increase understanding and awareness of the Holocaust
- Speaking out whenever the Holocaust is denigrated or denied

The Trust works in schools, universities and in the community to raise awareness and understanding of the Holocaust, providing teacher training, an outreach programme for schools, teaching aids and resource materials. Through our flagship programme, *The Lessons from Auschwitz Project*, tens of thousands of young people have had the opportunity to see for themselves the site of the former Nazi concentration and death camp Auschwitz- Birkenau. They return inspired and passionate about continuing the legacy of the Holocaust for generations to come. Having seen where antisemitism can lead, they are committed to calling it out wherever it is found.

**OBJECTIVES OF THE TRUST**

- a) To advance the education of the public in the history of the Holocaust and in particular European history and the history of European Jewry relevant to the Holocaust; and
- b) The promotion of religious and racial harmony, equality, diversity, and citizenship by advancing education about the Holocaust and its contemporary relevance.

**2022-2023 HIGHLIGHTS**

Over the last year we are proud to have continued to deliver our programmes in schools and colleges to teachers and students from across the UK.

- 1,150 teachers have taken part in our training programmes
- Over 60,000 people heard the testimony of a Holocaust survivor through our Outreach Programme
- Almost 2,500 participants took part in our *Lessons from Auschwitz Project*, learning about the Holocaust and visiting its most notorious site, Auschwitz-Birkenau

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**FOR THE YEAR ENDED 31 MARCH 2023**

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**OUR HISTORY**

1988 - The Holocaust Educational Trust was founded during the passage of the War Crimes Act.

1991 - The Trust ensured the Holocaust was included in the National Curriculum for history.

Late 1990s - We successfully campaigned to have the assets of Holocaust victims and survivors released and returned to their rightful owners.

2001 - We campaigned for the creation of a day to remember the Holocaust, with the first national Holocaust Memorial Day taking place on 27 January 2001. This day is now a key date in our national calendar and is delivered by a dedicated charity, the Holocaust Memorial Day Trust.

2005 - Our flagship *Lessons from Auschwitz Project* went nationwide thanks to support from the Government.

2010 - At our initiative, the Government issued a new award, the British Heroes of the Holocaust Award.

2013 - The then Prime Minister, The Rt Hon David Cameron, announced the establishment of a Holocaust Commission at the Holocaust Educational Trust's Appeal Dinner, to explore what more should be done to ensure that Britain remembers and learns about the Holocaust for generations to come. The recommendations of that Commission, including the creation of a new national memorial and accompanying learning centre, were accepted with cross party support in 2015.

2015 - At our initiative the then Chancellor of the Exchequer, The Rt Hon George Osborne, introduced a special commemorative medal to mark seventy years since the end of the Holocaust, the medals were designed and struck by the Royal Mint in consultation with Chief Rabbi Sir Ephraim Mirvis and the Trust.

2015 - To mark the 70th anniversary of the British liberation of Bergen-Belsen, we supported the late Queen Elizabeth II and the late Duke of Edinburgh as they visited the site in Germany.

2017 - We supported their Royal Highnesses, the Duke and Duchess of Cambridge on a visit to the site of former Nazi German concentration camp Stutthof, where over 60,000 victims, including 28,000 Jews perished during the Holocaust.

2018 - Marking thirty years of the Holocaust Educational Trust and the eightieth anniversary of the Kindertransport, we launched *Stories from Willesden Lane*, a unique educational initiative which brought together over 8,500 students from across London.

2018 - Thanks to Government funding, we delivered a pilot *Lessons from Auschwitz Universities Project* to tackle antisemitism on campus. Through this four-part educational programme, including a one-day visit to Auschwitz-Birkenau, we reached university Senior Leaders and Sabbatical Officers from universities across the country.

2020 - In partnership with UCL Centre for Holocaust Education and with support from the National Holocaust Centre and Museum, we developed the Belsen 75 Project, a commemorative initiative to mark the 75th anniversary of the liberation of Bergen-Belsen that included a programme of visits for students and teachers to the former concentration camp.

2021 - We launched a brand new, interactive, and digital learning experience, *Lessons from Auschwitz Online*, with support from the Department for Education, the Scottish Government and the Welsh Government.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**OUR PROGRAMMES**

**Teacher Training**

In the past financial year, we delivered 58 teacher training sessions, reaching approximately 1,150 teachers from across the UK and at all stages in their careers, including

- Teacher training workshops for initial teacher training institutions and in schools and colleges as part of teachers' Continuing Professional Development
- Online Teacher Study Seminars, offering teachers the opportunity to explore topics including Britain and the Holocaust; Teaching the Holocaust through graphic novels; and Learning and Teaching about the Ringelblum Archive
- 'Exploring the Holocaust: Sources and Sites', one-day UK site-based visits in Glasgow, Cardiff, London, and Manchester allowing teachers to explore local history and connections to the Holocaust in their students' communities and localities
- Four-day Teacher Study Visits to both Thessaloniki and Vienna, exploring the histories of the cities and the pedagogy of learning and teaching at and about Holocaust-related sites
- A two-day project for teachers in Glasgow held in partnership with the Scottish Jewish Heritage Centre and Vision Schools Scotland, encompassing a walking-tour of the city and a Teacher Study Seminar
- Our intensive Exploring the Holocaust: UK Course, a unique four-day programme, created to support those seeking to advance their teaching about Holocaust as well as for those new to teaching about the topic
- An advanced 10-day Annual Teacher Training Course at Yad Vashem in Jerusalem for teachers aspiring to lead Holocaust education within their schools

***Insight from Teacher Study Visit Thessaloniki participant, May 2022***

*As always, I came away from the HET sessions greatly enriched with knowledge and ideas, stimulated by the insights provided by the sessions. I am starting the next coursework programme tomorrow and I will integrate ideas from this Teacher Study Visit.*

***Insight from Initial Teacher Training Session participant, 2022***

*These sessions made me think significantly more about how resources should be used to teach this topic as sensitively as possible. I don't remember being taught about Jewish life before the Holocaust in my own secondary education. I found this extremely impactful and it gives more agency to the Jewish population involved which is so vital.*

***Insight from UK Residential participant, 2023***

*I've come away with resources, connections, reassurance and more confidence. It's been brilliant. Best CPD I've ever had.*

**Educational Resources**

Through our flagship *Exploring the Holocaust* educational resource, teachers from across the UK have continued to have free access to resources to teach this most challenging history in the classroom. Through a cross-curricular scheme of work, students can grapple with the complexities of the Holocaust, as well as reflecting on its legacy today.

The Trust's Book Club has seen widening engagement and brought in international guests to discuss important historic and contemporary Holocaust literature. Trust staff led groups in discussing diverse, challenging, and essential Holocaust texts. Book Club participants have had the chance to read a wide range of relevant texts, as well as having a chance to put questions directly to several of the authors through our online discussions.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**Outreach Programme**

At the Holocaust Educational Trust, we are proud that the testimony of Holocaust survivors remains at the heart of everything we do. The Trust's Outreach Programme continues to give schools and other organisations the unique opportunity of hearing the firsthand testimony of a Holocaust survivor, giving them an opportunity to delve into the story of one individual, family, and community. Our work with the Second and Third Generations – the children and grandchildren of Holocaust survivors – is helping to ensure that young people will be able to put human faces to the incomprehensible statistics of the Holocaust for years to come. The Trust's trained Educators also continue to visit schools across the UK, delivering preparatory workshops and offering new perspectives for students to explore.

493 schools and other institutions took part in the Programme this year, with 60,500 individuals hearing the testimony of a Holocaust survivor or member of the Next Generation, and/or taking part in workshops.

In January 2023, we once again offered our live webcast for secondary schools to mark Holocaust Memorial Day. Close to 25,000 people tuned in to listen to a structured interview with Holocaust survivor Ruth Posner BEM. In addition, our Multi School Outreach events have reached thousands of young people this year, bringing schools together to hear from a survivor.

***Insight from Janine Webber BEM, Holocaust survivor***

*My name is Janine Webber. I was born in 1932 in Lvov in Eastern Poland. I lived with my parents and my brother in the centre of this beautiful town. Our flat was very small, and both my parents worked.*

*In 1939, Poland was divided into two after the pact between Germany and the Soviet Union. Our town became Russian. In 1941, the Germans took over the whole of Poland. The persecution and killing of the Jews started.*

*The first time I saw the Nazis was when they came to take away my father. He managed to escape by jumping from our 2nd floor balcony on to the 1st floor balcony. He survived this jump. They threw us out of our flat and gave us a small room in a house as the ghetto was not yet ready. There were many raids and each time we managed to hide. The first hiding place was a small hole under the wardrobe where my mother, my brother and I hid. My father and my grandmother hid in the loft. They were found, taken away and killed. The next hiding place was in a kennel. Again, we survived this time. They forced us to move to the ghetto. The conditions were appalling. People were starving, dying of disease, shot or hung. There were corpses lying on the pavement. My mother became ill. My uncle hid her in a cellar. I went there but my mother was already dead. My uncle found a Polish family to hide my brother and me. They came with the SS and killed my brother he was 7. He did not want to kill me.*

*I was then hidden in a hole by a young Polish man called Edek. Eventually with false papers I travelled in Poland until I found a job. At just over 11 I became a maid. After the war, my aunt came to fetch me. We moved to Paris. I went to school and spoke French. When I was 24, I came to England for a few months to improve my English and during this time I met my husband. I have 2 sons and 2 grandsons. I was not able to talk about my war experiences for 50 years. In 1996, my sons organised an interview for the Shoah Foundation. I started speaking in the year 2000 after having some help from a psychotherapist.*

*I have had many good responses to my talks, many touching letters, I have even seen students and teachers crying. I want to continue speaking so that the Holocaust is not forgotten. Not many Jewish people survived in Lvov, less than 2%. I owe it to my family, to all the Jewish people who were murdered to remember them. I am very grateful to HET, especially to Karen [Pollock], and to all their wonderful staff to allow me to speak. I appreciate their kindness, their understanding and helpful attitude.*

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**FOR THE YEAR ENDED 31 MARCH 2023**

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**The Premier League and The English Football League**

Our bespoke scheme of work for English Premier League Academies continues and is now in its fourth full year. *Football Remembers the Holocaust* is a programme for 13- to 14-year-old Academy players and gives them an opportunity to learn about the Holocaust and hear the testimony of a survivor.

***Insight from Linda Barnett, Education Manager, Wolverhampton Wanderers FC***

*I have been leading Wolves through the Football Remembers the Holocaust project for the last four years and have been delighted with the buy-in across the whole club as well as the players' approach to a sensitive subject.*

*The boys really engage with this and it is wonderful to see how much they take from it. It does relate a lot to the work that they do in their own curriculum at school. We look at the problems we have with antisemitism, and we try to bring it up to the present day where we're looking at discrimination in football, giving the boys a lot more of a connection to what we're doing. We also look at how many footballers were able to live through the Holocaust and go on to have successful careers as managers and coaches. There's a survivor the boys have learnt about called Bela Guttmann who went on to coach in Europe in the 50s and 60s.*

*We believe the boys can use things as powerful as this to help with the way they grow as young people and the way their values and beliefs are formed. One of the areas we look forward to is when we invite a Holocaust survivor and we get the support, with lots of resources, from the Premier League and the Holocaust Educational Trust. They organise for us to have a person who survived those times to come and visit us. Many of the survivors are now very old and there aren't many left, but they're trying to keep the memory going through engaging the next generation and asking their children and grandchildren to share their legacy.*

*We must never forget the Holocaust, and this is something that we do try to promote. The boys are rewarded with two being chosen to be our club ambassadors.*

**The Lessons from Auschwitz Project**

Tens of thousands of young people have now taken part in our *Lessons from Auschwitz (LFA)* Project in the last 24 years. In 2022- 23, we reached over 2,200 young people and 230 teachers with this unique educational experience.

In 2022-23, we were delighted to move the *Lessons from Auschwitz* Project to a hybrid model, including the return of the one-day visit to the former Nazi concentration and death camp, Auschwitz-Birkenau, complimented by online seminars.

We were able to deliver 15 *Lessons from Auschwitz* Projects for 2,288 students from over 800 schools across the UK. Our ground-breaking educational programme allowed students to learn about Auschwitz-Birkenau and the Holocaust through a survivor testimony, online seminars, a one-day visit to Auschwitz-Birkenau Memorial and Museum, along with participants working independently through modules on our bespoke online platform.

In July 2022, 49 teachers took part in our Continuing Professional Development course, joining our first in- person visit since 2020. Participants heard from Holocaust survivor Mala Tribich MBE before taking part in a one day visit to the former Nazi concentration and death camp Auschwitz-Birkenau. They also took part in a series of online educational workshops focused on the history of Auschwitz-Birkenau and pedagogical approaches to teaching the Holocaust.



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***Student Feedback***

*I have to say a huge thank you to you and the team of educators for the engaging visit yesterday. It was a great opportunity that went far beyond what I could have imagined.*

*I had an amazing experience, one that I won't ever forget. Thank you so much for giving me the opportunity to learn and pass on knowledge, it's an honour.*

***Teacher Feedback***

*It was a fantastic experience for both me and the students. The way in which the trip is structured and the educators/additional speakers (such as Rabbi Epstein), which you have brought on board make for one of the best accounts of the Holocaust that I have ever had the privilege of bearing witness to. From a more logistical standpoint, the trip's organisation was exemplary and to get that many students to and from Poland in a single day with seemingly no issues is a credit to yourself and the team. I look forward to our upcoming seminar and working with your organisation in future years to come.*

*I am now very motivated to improve the Holocaust education at my school. Our head teacher is incredibly supportive and meeting with the participating students in the last week of term to hear about the program so far. I feel they really did go on a profound personal journey whilst in Poland and hope that they carry it with them into their future.*

*I thought it was one of the best trips I've ever been on- not just in terms of content and experience but also from a historical education perspective: it was so well organised, everything ran so smoothly (I think the hybrid model works really well for seminars) and the Trust is so clear on reinforcing their aims and has clearly put a lot of thought into giving us a certain perspective and message. The actual trip was very overwhelming. I had expected it to be but still nothing prepared you for the reality. I really liked that we had the opportunity to stop and reflect and share victims' testimonies, it brought the whole thing to life. Especially the ceremony at the end, as a practising Christian, it was really meaningful to share a connection to these people through prayers and psalms that I'm familiar with.*

*It was a privilege for me to be able to experience this after 33 years of teaching history. I am in the process of reflecting on my own learning with a view to sharing this through my own teaching and more widely as Rector... I believe that this project is vital and I would be happy to advocate for its continuation and expansion in the future.*

In addition to our *Lessons from Auschwitz* Schools project, we also delivered a *Lessons from Auschwitz* Universities Project in 2022/23. This was delivered by the Holocaust Educational Trust in partnership with the Union of Jewish students, with support from the Department for Levelling Up, Housing and Communities.

The *Lessons from Auschwitz* Universities Project brought together student and campus leaders from universities across England and included a one-day visit to the former Nazi concentration and death camp Auschwitz-Birkenau. The Project aimed to encourage students to learn more about the past as well as considering their responsibilities as campus leaders in ensuring that antisemitism and hatred is stamped out, wherever it is found.

**Ambassador Programme**

Having taken part in the *Lessons from Auschwitz* Project, participants are invested with a powerful responsibility – to share what they have learnt with their peers and wider community and to continue the legacy of the Holocaust. Through the Trust's Ambassador Programme they have opportunities to continue their learning, are equipped with the skills to share their knowledge, and are empowered to lead the way in ensuring that the horrors of the past are never forgotten.

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Over the past year, Ambassadors have taken part in the following initiatives:

- **Study Days:** 18 Ambassadors explored the topic of deportations at a Study Day held in partnership with the Wiener Holocaust Library. Ambassadors were able to hear the firsthand testimony of Holocaust survivor Renee Salt BEM.
- **March of the Living:** 5 Ambassadors attended the March of the Living visit, organized by March of the Living UK, travelled to Warsaw and Krakow and visited Auschwitz-Birkenau
- **Ambassador Conference:** Our Ambassador Conference returned in a hybrid format with Ambassadors able to join online lectures and to attend a one-day Conference held in London. We were delighted to be joined by leading academics and experts from within the sector, including author and comedian David Baddiel; author and journalist Jonathan Freedland; leading academic Professor Tim Cole; UK Special Envoy for Post-Holocaust Issues Rt Hon Lord Eric Pickles MP; and Holocaust survivors Joan Salter MBE and Harry Spiro BEM. 130 young people joined the conference in London and 96 participated during the online sessions, representing all corners of the UK.
- **Study Visit to Yad Vashem:** 20 Regional Ambassadors joined our most in-depth course for young people. During the ten day Study Visit, the group took part in lectures and workshops from internationally renowned speakers, heard testimony from Holocaust survivor Daniel Gold and were guided around the world leading Yad Vashem museum and memorials. The group were also privileged to meet British Ambassador Neil Wigan OBE at his residence and have the opportunity to tell him about their work as Ambassadors and ask some questions about his role in Israel. They visited the Old City of Jerusalem, Mount Masada and the Israel Museum as part of our programme of cultural excursions during this visit.
- **Study Visit to Budapest:** 21 Ambassadors joined us for a three day visit to Budapest through our Ambassador Study Visit, exploring the history of the Holocaust in Hungary, and considering memorialisation and national narratives of the past. The visit took the group all over the city, and introduced Ambassadors to a range of stories, memorials, and experiences.
- **Understanding Antisemitism in the UK Course:** 62 Ambassadors joined this annual course which took place through a series of online workshops and empowered Ambassadors to recognise, report and respond to antisemitism. We were delighted to be joined by speakers including Dr. Dave Rich, Head of Policy at CST, Dawn Waterman, Director of Education at the Board of Deputies and Sheryl Ochayon, Project Director for Echos and Reflections at Yad Vashem. Ambassadors are tasked with creating individual projects based on what they learned from the course.
- **Regional Ambassador Leadership Challenge:** As part of our Regional Ambassador programme, those in their final year are asked to complete a Leadership Challenge, as a final project in their tenure and to demonstrate their learning and experience through the programme. Ambassadors were supported by internal and external mentors during this challenge and took on a topic relevant to Holocaust Education today. These topics were Distortion of the Holocaust, Misconceptions about the Holocaust and Contemporary Antisemitism. Each Ambassador worked within a group to create a project related to one of these themes, that was then displayed at the graduation event in February 2023. In total, 12 Regional Ambassadors graduated from the programme and are now members of the Trust's alumni community.

***Insight from Ambassador Conference (AmCon) Attendee, 2022***

*I gained a lot of knowledge from AmCon this year, some on subjects that I had never thought about before. I also gained great happiness from AmCon as being able to talk with survivors, HET staff and fellow Regional Ambassadors and Ambassadors shows me that we are all committed to our cause and it gives me great inspiration for the future.*

***Insight from Ambassador Course Student, 2023***

*The course was an amazing opportunity to further expand my knowledge on antisemitism and its contemporary relevance. To hear from multiple experts was incredible and something everyone should do if given the opportunity.*

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**FOR THE YEAR ENDED 31 MARCH 2023**

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**IMPORTANT ANNIVERSARIES**

**Holocaust Memorial Day 2023**

Holocaust Memorial Day (HMD) falls annually on 27 January – the anniversary of the liberation of Auschwitz-Birkenau. The day was marked in schools, colleges, universities, workplaces, and public settings. Through events, initiatives, resources and media outreach. We worked to enhance the day, which is organised nationally by the Holocaust Memorial Day Trust, and to ensure that the spotlight remained on our cause throughout.

Our educational events included:

- A live webcast with Holocaust survivor Ruth Posner BEM, which was watched by close to 25,000 students across the country.
- A multi-school outreach event for primary schools. Students from 55 different schools across the UK, had a guided lesson with one of the Trust's specialist educators before hearing from Holocaust survivor Henri Obstfeld BEM. Over 3,500 students took part in this event.
- Educational resources for teachers were created to reflect this year's theme for Holocaust Memorial Day, Ordinary People.

In addition to these events, Holocaust survivors shared their testimony with school groups, local councils and religious groups across January and February 2023. Ambassadors delivered assemblies, created exhibitions, hosted film nights, wrote articles, and hosted memorial ceremonies. We supported teachers with their planning for HMD, including a resource pack with suggested readings and assembly guidance.

We were pleased that once again, Holocaust Memorial Day was marked by politicians across the House, including:

- A meeting between Prime Minister the Rt Hon Rishi Sunak and Holocaust survivor Arek Hersch MBE took place in January 2023. This was shared on the Prime Minister's social media on HMD itself and was widely shared and reported.
- A meeting between Leader of the Opposition, The Rt Hon Sir Keir Starmer and Holocaust survivor Eva Clarke BEM, which was widely shared on social and reported.
- A Holocaust Memorial Day Debate in the Commons and the Lords had several thoughtful contributions from Lords and back bench MPs. Many Members spoke warmly of Holocaust survivors they had met, Ambassadors in their constituency and the work of the Trust in this annual debate in Parliament.
- Our Book of Commitment had over 400 signatures this year. MPs from across the House signed the Book of Commitment in Westminster, including the Prime Minister, the Leader of the Opposition, the Speaker of the House, and Members of Cabinet and Shadow Cabinet. We were pleased that the Book of Commitment was also available in the House of Lords and in the Scottish and Welsh Parliaments.
- A cross-Whitehall event for civil servants where Manfred Goldberg BEM shared his testimony with civil servants. The event also included contributions from Cabinet Secretary the Rt Hon Simon Case CVO.
- We also supported Government departments marking the day, including:
  - Department of Health and Social Care
  - Cabinet Office
  - HM Treasury
  - Department for Levelling Up, Housing and Communities
  - Foreign, Commonwealth and Development Office
  - Department for Education
  - Department for Culture, Media and Sport
  - Ministry of Justice
  - Department for Transport
  - HM Revenue & Customs

Through supporting government departments in marking Holocaust Memorial Day, we reached over 10,000 civil servants.

We worked with companies and organisations to mark the day, including Linklaters, Deloitte, HSBC, Lloyds Banking Group, Warner Music, and the Bank of England. We were able to reach over 6,000 people through these events.

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We were delighted to receive widespread coverage, including BBC, The Guardian, Sky News, Sunday Times, Telegraph and many more. Holocaust Memorial Day was also marked through social media, with bespoke videos for Holocaust Memorial Day being shared that raised awareness of the testimonies of Holocaust survivors. The Trust received over 2.7 million impressions on Twitter in the month of January and over 840,000 views on our TikTok. We also gained over 12 thousand followers on TikTok.

**Yom HaShoah commemorations**

In April 2023 we marked Yom HaShoah, the Jewish day of remembrance for the Holocaust. The Trust attended and supported a number of events, including Holocaust Educational Trust Ambassadors and Holocaust survivor Janine Webber BEM speaking at an event at Bushey United Synagogue. Karen Pollock CBE was also joined by 21 Ambassadors at a Zikaron BaSalon (an initiative that brings people together in home-based gatherings to talk with survivors or their descendants), hosted by Her Excellency Tzipi Hotovely at the Israeli Embassy in London, as part of the Embassy's Yom HaShoah commemorations. Ambassadors listened to Janine Webber BEM and were able to ask questions during a discussion relating to remembrance. The Trust also organised a Zikaron BaSalon hosted by the Spokesperson for the Israel Embassy in London where 11 distinguished journalists, including ITV's Robert Peston, heard from survivor Manfred Goldberg BEM.

We worked with companies and organisations to mark the day, including PwC, Goldman Sachs, and Compare the Market. We were able to reach over 2,000 people through these events.

Five of our Regional Ambassadors represented the Holocaust Educational Trust on March of the Living, which takes place annually and concludes on Yom HaShoah. The March had a real impact on our Regional Ambassadors who are now considering ways they can share this experience with others.

**PRESS AND SOCIAL MEDIA**

Over the past year the Holocaust Educational Trust has been featured in over 700 different press outlets, such as traditional newspapers, lifestyle magazines, online news websites and local and foreign press, including:

- BBC News
- The Jewish Chronicle
- The Jewish News
- The Times
- The Independent
- The Guardian
- The Telegraph
- Evening Standard
- Daily Express
- The Sun
- Daily Mail
- Daily Mirror
- Metro
- Yahoo
- Hello Magazine
- Glamour
- Good Housekeeping
- Metro news
- Channel 4 News
- Times Radio
- MyLondon
- CityAM
- MSN UK

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- 'The Is Local London'
- Times of Israel
- Sky News
- GB News
- LBC
- Sheerluxe
- The Spectator
- The Gazette
- Architect's Journal
- Haaretz
- London Review of Books
- Chelsea F.C.
- Arsenal News
- Unilad
- New York Post
- Worcestershire News
- Manchester Evening News
- ITV News
- iNews

Alongside our work with the press, this year we expanded our reach on social media, with our posts being seen by millions of people and our accounts gaining tens of thousands of new followers. We released a series of TikTok videos for our Holocaust Memorial Day Campaign where we reached millions of users and reached 30,000 followers on the platform. We created more educational social media posts, which have sought to educate our followers on events that took place during the Holocaust, and these have all had very good engagement across our social channels. You can find HET on Twitter, Facebook, Instagram, TikTok, and YouTube.

**LOOKING AHEAD**

In 2023-2024, the Trust will continue to work tirelessly to ensure that everyone, from every background, knows about and understands the Holocaust and is empowered to address antisemitism and hatred in today's world.

We are delighted that next year schools will have the first opportunity to take part in an exciting new educational project. Testimony 360, sponsored by the Eyal & Marilyn Ofer Family Foundation in partnership with the Holocaust Educational Trust and USC Shoah Foundation will give students a unique opportunity to have a conversation with a Holocaust survivor, long after the survivors themselves are no longer with us, thanks to digital technology. Participants will virtually explore the sites where those survivors lived before the war, the places they were deported to, the camps where so many lived and died – all without leaving their classroom. This holistic, interactive, and cutting-edge project will ensure that even when the Holocaust is no longer in living memory, it will be remembered and learnt about in a unique, inspiring and experiential way – because we know that when young people have a meaningful experience, it stays with them.

We know that the Holocaust is moving further into history. Sadly, Holocaust survivors are becoming older, frailer, and fewer. In the coming year we will work to ensure that as many people as possible can hear from Holocaust survivors, while they are still able to share their story. We know those young people will carry the legacy and memory of the survivor with them, helping to ensure the Holocaust is remembered in the future.

Through our *Lessons from Auschwitz Project*, thousands of young people from across the UK will have the opportunity to see for themselves the site of the former Nazi concentration and death camp Auschwitz-Birkenau. We know that they return inspired to learn more and passionate about ensuring the Holocaust is never forgotten.

**HOLOCAUST EDUCATIONAL TRUST  
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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We will continue to work with these motivated young people. 2023 marks ten years since the launch of our Ambassador Programme and we will be showcasing and celebrating our incredible Ambassador community, who are so committed to learning more about the past and sharing their knowledge with the next generation. Young people from across the country will be invited to join our Ambassador Conference, hearing from Holocaust historians, and their fellow Ambassadors. We will once again deliver in-depth courses for Ambassadors and Teachers at Yad Vashem, with each group having the opportunity to study with internationally renowned experts and to be immersed in Jewish culture. These visits will sit alongside a programme of study for both teachers and Ambassadors, including our Study Visit series and one-day seminars.

We will strive to continue to reach new audiences through high-profile, innovative projects that bring wider awareness and understanding to people across the UK.

Wherever the Holocaust is denied, denigrated, or called into question, we will work to equip people with the skills and knowledge to defend the truth. When antisemitism rears its head, we will be at the forefront, standing up and speaking out against hatred. We will continue to champion the contemporary relevance of the Holocaust in today's world.

This report relates to the period for the year ended March 31st 2023. However, as we file these accounts, we cannot ignore events of October 7th, 2023, that have had and will have an enormous impact on the work of the Holocaust Educational Trust.

The Hamas massacre on the 7th of October in Israel was the deadliest day for Jews since the Holocaust, there has been a huge surge of antisemitism on our streets, online and even in the classroom. Language and memory of the Holocaust is being used and abused and our work has never been more important as we recognise a shift in understanding and the need to address this challenge. In the coming year we will continue to work to ensure that young people know where antisemitism can lead, and that this hatred has no place in British society.

**IN MEMORIAM**

As time passes, we are reminded of how frail the firsthand witnesses to the Holocaust are becoming. In the past year we were deeply saddened to lose some of the leading lights in Holocaust education.

**Iby Knill BEM 1923-2022**

Iby Knill BEM was formidable. An active member of the Resistance movement and a survivor of Auschwitz-Birkenau, Iby had a unique story to share. She spoke to thousands of students in the North of England via the Trust's Outreach Programme.

**Jack Aizenberg 1928-2022**

Born in Staszow in Poland, Jack was a survivor of multiple labour camps, Buchenwald and Terezin concentration camps. He came to the UK as one of 'The Boys', brought to Windermere for treatment and recuperation. He was a beloved member of the survivor community.

**Lady Zahava Kohn MBE 1935- 2022**

Lady Zahava was a true stalwart of Holocaust education who spent many years sharing her story. Born in Ramat Gan, Zahava's family returned to Amsterdam in 1937 and went on to survive Westerbork transit camp and Bergen-Belsen. In 1945, the family were able to go to Switzerland as 'exchange prisoners' and here Zahava was able to recuperate. She came to the UK in the 1960s and dedicated much of her life to Holocaust education.

**Sir Eric Reich 1935-2022**

Sir Erich Reich was born in Vienna and came to the UK on the Kindertransport. He is forever immortalised as the youngest boy depicted in the famous Kindertransport statue by Frank Meisler at Liverpool Street Station. He was former chair and Trustee of the Association of Jewish Refugee's Kindertransport group and was knighted in 2010 for his charitable work.

**Bob Mackenzie – d.2022**

Bob Mackenzie was born in Chemnitz, Germany and came to the UK on the Kindertransport. He settled in Scotland and regularly shared his testimony with students in his local area.

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**FOR THE YEAR ENDED 31 MARCH 2023**

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**Zdenka Fantlova 1922-2022**

Zdenka Fantlova was a tour de force. A survivor of Terezin, Auschwitz-Birkenau, a labour unit in Kurzbach, Gross-Rosen, Mauthausen and Bergen-Belsen, she was determined to share the horrors that she and her family experienced during the Holocaust. It was a remarkable and unique testimony that captivated all who had the privilege to hear it.

**Hannelore Napier 1930 – 2022**

Hannelore came to the UK on the Kindertransport from Berlin. She gave her testimony in different interviews and was dedicated in passing on the lessons of history to the next generation.

**Zigi Shipper BEM 1930 – 2023**

Zigi spoke in schools across the country week in and week out, determined to teach the next generation about the difficult lessons of the past, to make a better future. In 2017 he accompanied Their Royal Highnesses Prince and Princess of Wales on their visit to Stutthof concentration camp and shared memories of his time there, leaving a deep and enduring impression on them both. In 2022 His Majesty King Charles commissioned a portrait of Zigi, which hung in Buckingham Palace, a testament to this great man - Zigi's humanity as ever shone through, even in a portrait.

Zigi Shipper was born in 1930 in Lodz, Poland and in 1940 was forced to move into the Lodz Ghetto where he was made to work in a metal factory. In 1944, when the Ghetto was liquidated, Zigi was deported to Auschwitz-Birkenau. After a few weeks, he was moved to Stutthof concentration camp before being sent on a death march in 1945. He was liberated by British troops on 3rd May 1945 and came to the UK in 1947. Here he met his wife Jeannette and had two daughters. The Trust misses him deeply.

**Ernest Simon BEM 1930-2023**

Ernest was born in Austria in 1930 and witnessed the horrific events of the November Pogrom, known as Kristallnacht, which he recalled vividly for the rest of his life. In January 1939 he left his home, family, and everything familiar to come to the UK on the Kindertransport. Incredibly, his parents and brother were later able to join him in the UK. Ernest shared his testimony in schools across the UK week in, week out. We will miss him dearly.

May their memory be a blessing.

**FUNDRAISING**

Ensuring we remain fully compliant with fundraising regulations continues to be an organisational priority and as we are a paid member of the Fundraising Regulator working in compliance with their fundraising standards.

Fundraising is undertaken by a small in-house team who are fully trained and have regular updates regarding data security and GDPR legislation to ensure all activity also complies with the Data Protection Act 2018 and other data protection regulations.

We contact our existing donors by email, telephone, and letter, in accordance with their stated preferences. We recruit new donors primarily through personal referral. We value our relationship with donors and take care to ensure that communication is maintained at a low volume, and all records are held securely. Our database is GDPR compliant, and we have received no complaints in relation to our fundraising activities in the current year (2022-23 Nil)

We have a lay Fundraising Committee, led by Paul Phillips OBE, our Joint President. We also have a gift acceptance policy which ensures due diligence is undertaken for donations, and a Gift Acceptance Committee to check that any gifts over £50,000 are in accordance with our policy to ensure transparency, accountability, and ethical practices.

In September 2022, we held our annual appeal dinner for the first time since 2019. The event was held at The Roundhouse, Camden with over 620 guests including supporters, Holocaust survivors, Members of Parliament, and members of the Jewish community. The event raised over £1.1m

We extend our deepest thanks to all our donors and supporters throughout the year who have generously contributed to our work and have enabled us to reach more organisations and individuals than ever before.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**FINANCIAL REVIEW**

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 Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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).

For the 2022-23 financial year, we have continued to deliver our core programmes, and most notably have returned to in-person visits to the former Nazi concentration and death camp, Auschwitz-Birkenau, through our flagship *Lessons from Auschwitz* Project. This is reflected in the program expenditure costs which have returned to pre-pandemic levels, with travel costs increasing to £1.35 million 2023 compared to £15k in 2022. Significant resources have been invested in the development of Testimony 360, a brand-new project for schools, sponsored by the Eyal & Marilyn Ofer Family Foundation in partnership with the Holocaust Educational Trust and USC Shoah Foundation. This project will ensure that the legacy of the Holocaust continues even when it is no longer in living memory, and the first UK schools will trial this new programme in 2023/24.

Most of the year was spent in rented accommodation whilst our main offices were being refurbished following the kind donation of the building last year.

At 31 March 2023, our total fund balance was £8,349k (2022: £8,438k). £1,752k (2022: £1,616k) of this total are restricted funds and not available for the general purposes. A further £475k (2022: £510k) is held as designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes, as set out on page 41, leaving free reserves of £3,421k after adjusting for the net value of fixed assets and designated funds, but not for fixed asset investments.

**GOING CONCERN**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The charity met its Annual Appeal dinner income targets and current forecasts present a positive outlook for the Charity. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Holocaust Educational Trust is a company limited by guarantee (company number 04207020) governed by its memorandum and articles of association, and a registered charity.

Charity number in England and Wales: 1092892 and in Scotland SC042996.

**Patrons serving during the year and since the year end**

- Most Rev and Rt Hon Lord Carey of Clifton
- Lord Dholakia OBE DL
- Kitty Hart-Moxon OBE
- Sir Ben Helfgott MBE (dec. 23 June 2023)
- Rt Hon Lord Mackay of Clashfern
- Lady Merlyn-Rees JP

**Honorary President and Vice President serving during the year and since the year end**

- R. Stephen Rubin OBE, Joint President
- Paul Phillips OBE, Joint President
- Lord Hunt of Wirral, Vice President



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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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

- Craig Leviton, Chairman
- Paul Berlyn, Treasurer
- Paul Phillips OBE
- Martin Paisner CBE (resigned 6 July 2023)
- Dame Helen Hyde DBE
- Michael Karp OBE
- Edward Lewin
- Hannah Lewis MBE
- Kirsty McNeill (resigned 12 October 2022)
- Marilyn Ofer
- Lord Browne of Madingley
- Samuel Freedman
- Amelia Ireland

**Council**

- James Clappison
- Dame Louise Ellman DBE
- Rt. Hon Andrew Lansley CBE
- Lord Mendelsohn of Finchley
- Stephen Twigg

Trustees are nominated and elected at meetings of the Trustees and Board of Management, and we have an open process for recruiting new members. Newly elected Trustees are given information on the background of the Trust along with a description of their responsibilities as a Trustee. Term limits of 3+3 years, renewable once (totaling 12 years), are in place. Trustees can serve for subsequent terms, but with a one-year gap after each 12.

The term of the Chair of the Trust is 4 years, renewable for a maximum of 2 terms or 8 years (the term can be extended further by a 75% majority vote of Trustees). The Board regularly reviews its composition to ensure it has the skills, knowledge and experience it needs to govern, lead and deliver the Trust's purposes effectively. Appointments are made, on merit, against objective criteria and consider the benefits of diversity on the board.

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 Joint Presidents and/or the Operations and Governance subcommittee which is comprised of the Joint President, Chairman, Treasurer, and senior Trustee Michael Karp OBE.

The Council is made up of individuals who we can call upon if needed to consider matters and provide advice to the Trustees/Chief Executive. Council Members are appointed at the discretion of Trustees, they can attend meetings and request information but do not have a vote.

The full-time members of senior management team during the year are as follows:

- Karen Pollock CBE - Chief Executive
- Clementine Smith - Director of Programmes and Deputy Managing Director
- Anita Parmar - Head of *Lessons from Auschwitz* Project

Part time members of the senior management team:

- Laura Burrows - Managing Director
- Kristy Young - Chief of Staff
- Malka White - Head of Operations
- Ian Larkham - Head of Finance (Joined November 2022)

In addition to a staff team of approximately 42.5 FTE (including 4 staff on maternity/medical leave), the Trust also makes use of the

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

**FOR THE YEAR ENDED 31 MARCH 2023**

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services of around 75 freelance educators. The remuneration for key management personnel is set by the Chairman of the Trust, in consultation with the Treasurer following the annual performance management procedures. Pay and remuneration of the Senior Management Team is decided using the industry norm as a guide.

**RESERVES POLICY**

In line with the recommendations of the Charity Commission, the Trustees have a regularly reviewed 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 and high inflation it would be prudent to ensure that we have 12 months of expenditure in our reserves as a minimum. These reserves are held to ensure that the Trust can continue to engage in its charitable work even if adverse economic conditions restrict fundraising activities.

Based on year-to-date information as at 30 September 2023 and projections made in September 2023, it would be expected that during the twelve months to the end of September 2024, expenses would amount to approximately £2,942k.

The free reserves, less those amounts relating to fixed assets, amount to £3,421k (2022: £4,315k).

**PUBLIC BENEFIT STATEMENT AND RISK MANAGEMENT**

**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 principal risks identified by Trustees include:

**Capacity and staffing**

We are mindful of capacity within the organisation. Trustees and Senior Management are aware of workload, and we have the following mitigations in place:

- A comprehensive People Plan for 2023/24 has been devised, based on input from staff, and is being implemented which includes a focus on development, retention, and training
- We plan to continue investment in staffing
- Staff are required to give sufficient notice before leaving the organisation allowing time for the recruitment of new members of staff.
- A focus on staff wellbeing and organisational culture remains a priority, with the introduction of our new HET values to support this work.
- **Integrity:** We always act ethically and with integrity. We are committed to preserving historical truth, honesty, and transparency, and to retaining our position as trusted experts in our field.
- **Inclusion:** We respect, value and celebrate people of all backgrounds. We welcome diversity in our staff and beneficiaries and encourage diversity of thought and experience. We treat everyone equally and strive to create a welcoming and warm environment for everyone.
- **Innovation:** As the Holocaust fades from living memory, we will continue to shape, lead and innovate across our field. We work in ways that are effective and efficient, using the best tools at our disposal.
- **Respect:** Everyone who interacts with the Trust – be they staff, trustees, educators, survivors, supporters or beneficiaries – will be treated with dignity and respect. We are respectful of experience, expertise, and opinions.

**HOLOCAUST EDUCATIONAL TRUST  
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**Decline in accessibility to firsthand survivor testimony**

As the Holocaust moves from living memory, survivor testimony and insight into educational programmes is more important than ever. In 2023 the first schools in the UK will have the chance to take part in a new and innovative project for schools. Testimony 360, sponsored by the Eyal & Marilyn Ofer Family Foundation in partnership with the Holocaust Educational Trust and USC Shoah Foundation, is a new digital programme which will give students a unique opportunity to have a conversation with a Holocaust survivor, long after the survivors themselves are no longer with us. Participants will also be able to virtually explore the sites where those survivors lived before the war, the places they were deported to, the camps where so many lived and died – all without leaving their classroom.

**Funding ceases for the *Lessons from Auschwitz* Project**

As the economic climate shifts, it is important that we continue to monitor the risk of a reduction or cessation of funding for this core project from Government.

The Trust has control procedures set in place for the current round of funding which runs, until March 2026. We have a detailed Exit Plan for the *Lessons from Auschwitz* Project where funding to cease mid cycle which would enable us to deliver courses which had been promoted and which participants had signed up for.

**Safety and wellbeing of participants, staff, volunteers, or survivors is put at risk**

This could be either in in person programmes or online. We have clear and robust safeguarding policies in place, and all staff, trustees and educators have signed to say they have read and understood them. All staff, educators and trustees are DBS checked and trained appropriately in accordance with best practice. There is a designated safeguarding lead within the staff and trustees. A code of behaviour exists for all staff and trustees and all staff and educators have received Level 1 and 2 safeguarding.

Guidelines on online safeguarding are circulated to staff. All safeguarding policies are reviewed annually, updated where appropriate and shared with staff and volunteers.

In addition, we work with an external risk assessor, to ensure all our programmes and events have robust Risk Assessments in place and we have developed Standard Operating Procedures to ensure compliance and consistency in delivery of our work. Staff are also supplied with and trained on, emergency procedures and security awareness and the Trust takes regular advice from the Community Security Trust on security matters.

**IT and physical security**

Data security is a concern for all organisations. Steps have been taken to ensure internal and external data systems are regularly backed up, that data on internal systems is secured and email systems are protected. An external data protection agency has been engaged. We have also instigated two-factor authentication for access to staff emails offsite and invested in additional email protection software (Mimecast). Staff receive regular training on data security. We also have Cyber Essentials certification and take advice and support on data security from the Community Security Trust.

The major risks to which the Trust is exposed are regularly reviewed and systems established to mitigate against those risks (where appropriate, professional advisors have been appointed to mitigate those risks).

**HOLOCAUST EDUCATIONAL TRUST  
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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**Statement of disclosure to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have each further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

**Approval**

This Report was approved by the Board on 13 Dec 2023 and signed on its behalf by;

*C. Leviton*

**Craig Leviton**

**Chairman**

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
***FOR THE YEAR ENDED 31 MARCH 2023***

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

Company Law requires the Trustees to prepare financial statements for each financial year 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 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 judgements and estimates that are reasonable and prudent; and
- *prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.*

The Trustees are responsible for keeping adequate and proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 AND TRUSTEES OF HOLOCAUST EDUCATIONAL TRUST**

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##### **Opinion**

We have audited the financial statements of Holocaust Educational Trust (the 'Charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is 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 Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 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
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

##### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

##### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

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

**TO THE MEMBERS AND TRUSTEES OF HOLOCAUST EDUCATIONAL TRUST**

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We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made.
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

*Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.*

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our planning process:

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any material known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, Companies Act 2006, Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

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

**TO THE MEMBERS AND TRUSTEES OF HOLOCAUST EDUCATIONAL TRUST**

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The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgments used by management in their significant accounting estimates.
- Testing key income lines, in particular cut-off, for evidence of management bias.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted, designated and restricted funds.
- Performing a physical verification of key assets
- Obtaining third-party confirmation of material bank and investment balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's 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 charitable company, the charitable company's members as a body, and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Carol Rudge*  
**Carol Rudge (Senior Statutory Auditor)**  
**for and on behalf of HW Fisher LLP**

Chartered Accountants  
Statutory Auditor  
Acre House  
11-15 William Road  
London  
NW1 3ER  
United Kingdom

~~13 Dec 2023~~



**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2023**

Current financial year

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Total
	Notes	2023 £	2023 £	2023 £	2023 £	2022 £
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	431,772	-	644,711	1,076,483	3,978,299
Charitable activities	4	-	-	2,604,268	2,604,268	1,517,490
Other trading activities	5	1,241,131	-	-	1,241,131	1,045,872
Investments	6	11,019	-	-	11,019	141
Other income	7	322	-	-	322	-
<b>Total income</b>		<b>1,684,244</b>	<b>-</b>	<b>3,248,979</b>	<b>4,933,223</b>	<b>6,541,802</b>
<b><u>Expenditure on:</u></b>						
Raising funds	8	251,511	-	-	251,511	54,659
Charitable activities	9	1,667,594	-	3,113,222	4,780,816	2,746,741
Other expenditure	13	392	-	-	392	-
<b>Total resources expended</b>		<b>1,919,497</b>	<b>-</b>	<b>3,113,222</b>	<b>5,032,719</b>	<b>2,801,400</b>
Net gains/(losses) on investments	14	10,801	-	-	10,801	-
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(224,452)</b>	<b>-</b>	<b>135,757</b>	<b>(88,695)</b>	<b>3,740,402</b>
<b>Transfers between funds</b>	<b>19, 20</b>	<b>35,000</b>	<b>(35,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(189,452)</b>	<b>(35,000)</b>	<b>135,757</b>	<b>(88,695)</b>	<b>3,740,402</b>
Fund balances at 1 April 2022		6,311,538	510,000	1,616,020	8,437,558	4,697,156
<b>Fund balances at 31 March 2023</b>		<b>6,122,086</b>	<b>475,000</b>	<b>1,751,777</b>	<b>8,348,863</b>	<b>8,437,558</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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)**  
**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2023**

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	3,576,703	-	401,596	3,978,299
Charitable activities	4	400	-	1,517,090	1,517,490
Other trading activities	5	1,045,872	-	-	1,045,872
Investments	6	141	-	-	141
<b>Total income</b>		<b>4,623,116</b>	<b>-</b>	<b>1,918,686</b>	<b>6,541,802</b>
<b><u>Expenditure on:</u></b>					
Raising funds	8	54,659	-	-	54,659
Charitable activities	9	899,156	-	1,847,585	2,746,741
<b>Total resources expended</b>		<b>953,815</b>	<b>-</b>	<b>1,847,585</b>	<b>2,801,400</b>
Net gains/(losses) on investments	14	-	-	-	-
Transfers between funds		140,000	(140,000)	-	-
<b>Net movement in funds</b>		<b>3,809,301</b>	<b>(140,000)</b>	<b>71,101</b>	<b>3,740,402</b>
Fund balances at 1 April 2021		2,502,237	650,000	1,544,919	4,697,156
<b>Fund balances at 31 March 2022</b>		<b>6,311,538</b>	<b>510,000</b>	<b>1,616,020</b>	<b>8,437,558</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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 2023**

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	<b>15</b>		2,701,095		1,997,279
Investments	<b>16</b>		2,019,163		-
			<u>4,720,258</u>		<u>1,997,279</u>
<b>Current assets</b>					
Debtors	<b>17</b>	2,914,521		2,532,458	
Cash at bank and in hand		1,487,452		4,214,765	
		<u>4,401,973</u>		<u>6,747,223</u>	
<b>Creditors: amounts falling due within one year</b>	<b>18</b>	<u>(773,368)</u>		<u>(306,944)</u>	
Net current assets			3,628,605		6,440,279
<b>Total assets less current liabilities</b>			<u>8,348,863</u>		<u>8,437,558</u>
<b>Income funds</b>					
Restricted funds	<b>19</b>		1,751,777		1,616,020
<u>Unrestricted funds</u>					
Designated funds	<b>20</b>	475,000		510,000	
General unrestricted funds		<u>6,122,086</u>		<u>6,311,538</u>	
			6,597,086		6,821,538
			<u>8,348,863</u>		<u>8,437,558</u>

The financial statements were approved by the Trustees on 13 Dec 2023

P Berlyn  
Paul Berlyn  
Trustee

Company Registration No. 04207020

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	24		13,866		(164,066)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(742,531)		(26,867)	
Purchase of investments		(2,000,000)		-	
Investment income received		1,352		141	
<b>Net cash used in investing activities</b>			(2,741,179)		(26,726)
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(2,727,313)		(190,792)
Cash and cash equivalents at beginning of year			4,214,765		4,405,557
<b>Cash and cash equivalents at end of year</b>			<u>1,487,452</u>		<u>4,214,765</u>

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Accounting policies**

**Company information**

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

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)". The Charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The charity has received significant gifts in the past leading to a healthy reserves position, these reserves will be used to cover any future operating losses should the need arise however, current forecasts still present a positive outlook for the Charity. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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 2023**

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**1 Accounting policies**

**(Continued)**

**1.5 Resources expended**

Expenditure is recognised in the period in which it is incurred.

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, net of depreciation and any impairment losses.

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

Office refurbishment	20% - 5% straight line
Freehold property	2% straight line
Website development	33.3% straight line
Fixtures, fittings & equipment	20% straight line

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.

Gifted freehold property is initially included in the financial statements at the valued amount as at the date of donation.

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.8 Impairment of fixed assets**

At each reporting end date, the Charity reviews the carrying amounts of its tangible 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).

**1.9 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.

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**1 Accounting policies**

**(Continued)**

**1.10 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.

The charity has financial assets and financial liabilities only of a kind that qualify as basic financial instruments. With the exception of fixed asset investments, these financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**1.11 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.

**1.12 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.

**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.

**Critical judgements**

**Property valuation**

The property gifted to the Trust was brought in at an estimated market valuation, based on the location of the property and its usage by the organisation.

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**3 Donations and legacies**

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	366,772	644,711	1,011,483	2,525,661	350,555	2,876,216
Legacies receivable	-	-	-	1,000,000	-	1,000,000
Gifts in kind	65,000	-	65,000	51,042	51,041	102,083
	<u>431,772</u>	<u>644,711</u>	<u>1,076,483</u>	<u>3,576,703</u>	<u>401,596</u>	<u>3,978,299</u>

Included in 'Gifts in kind' is a gift in kind for advertisement credit of £65,000 received from a social media platform.

In 2022, the 'Gifts in kind' relates to the rental value of the premises which the charity used for its day to day operations. The value of the gift in kind amounted to £102,083 which is split evenly between restricted and unrestricted income. The total value of the rental expense of the property was £104,583.

In 2022, the organisation's office building was donated to them valued at £1.95m and this is included within Donations and gifts. Furthermore, in 2022, legacies receivable comprises an amount from the Las Condes Trust following the passing of the late Edith Margot Baumgarten. No such donations were received in 2023.



**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**4 Charitable activities**

	Lessons from Auschwitz	Secondments	Total 2023	Lessons from Auschwitz	General education and resources	Secondments	Total 2022
	2023	2023		2022	2022	2022	
	£	£	£	£	£	£	£
Sales within charitable activities	-	-	-	-	400	-	400
Performance related grants	2,523,014	81,254	2,604,268	1,437,083	-	80,007	1,517,090
	<u>2,523,014</u>	<u>81,254</u>	<u>2,604,268</u>	<u>1,437,083</u>	<u>400</u>	<u>80,007</u>	<u>1,517,490</u>
Analysis by fund							
Unrestricted funds - general	-	-	-	-	400	-	400
Restricted funds	2,523,014	81,254	2,604,268	1,437,083	-	80,007	1,517,090
	<u>2,523,014</u>	<u>81,254</u>	<u>2,604,268</u>	<u>1,437,083</u>	<u>-</u>	<u>80,007</u>	<u>1,517,090</u>

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**5 Other trading activities**

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Annual dinner and other event income	1,241,131	1,045,872

**6 Investments**

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Income from listed investments	9,666	-
Interest receivable	1,353	141
	11,019	141

**7 Other income**

	Unrestricted funds general 2023 £	Total 2022 £
Other income	322	-

**8 Raising funds**

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
<u>Costs of fundraising</u>		
Other fundraising costs	251,511	54,659
	251,511	54,659

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2023***

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**8      Raising funds**

**(Continued)**

Costs associated with the annual in person appeal dinner, which took place in September 2022, inclusive of venue hire, catering and invitations. In 2021 no in person event took place, owing to COVID-19, only online and crowd funding activities were undertaken.

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9 Charitable activities**

	Lessons from Auschwitz	General education and resources	Events and conferences	Total 2023	Lessons from Auschwitz	General education and resources	Events and conferences	Total 2022
	2023	2023	2023		2022	2022	2022	
	£	£	£	£	£	£	£	£
Staff costs	554,088	1,138,030	166,937	1,859,055	725,960	707,892	163,863	1,597,715
Public relations & marketing	19,428	34,017	25,049	78,494	14,101	24,357	305	38,763
Travel & accommodation	1,156,509	182,084	7,117	1,345,710	(508)	15,917	97	15,506
Office running costs	196,363	560,862	42,118	799,343	329,129	170,976	12,537	512,642
Venue hire	18,612	23,590	9,125	51,327	(1,873)	19,842	10	17,979
Educator's fees	102,954	-	-	102,954	128,901	-	-	128,901
	<u>2,047,954</u>	<u>1,938,583</u>	<u>250,346</u>	<u>4,236,883</u>	<u>1,195,710</u>	<u>938,984</u>	<u>176,812</u>	<u>2,311,506</u>
Share of support costs (see note 10)	201,619	251,074	59,937	512,630	210,986	161,258	31,221	403,465
Share of governance costs (see note 10)	14,086	14,086	3,131	31,303	10,152	10,152	11,466	31,770
	<u>2,263,659</u>	<u>2,203,743</u>	<u>313,414</u>	<u>4,780,816</u>	<u>1,416,848</u>	<u>1,110,394</u>	<u>219,499</u>	<u>2,746,741</u>
<b>Analysis by fund</b>								
Unrestricted funds - general	89,293	1,338,859	239,442	1,667,594	(33,400)	713,057	219,499	899,156
Restricted funds	<u>2,174,366</u>	<u>864,884</u>	<u>73,972</u>	<u>3,113,222</u>	<u>1,450,248</u>	<u>397,337</u>	<u>-</u>	<u>1,847,585</u>
	<u>2,263,659</u>	<u>2,203,743</u>	<u>313,414</u>	<u>4,780,816</u>	<u>1,416,848</u>	<u>1,110,394</u>	<u>219,499</u>	<u>2,746,741</u>

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**10 Support costs**

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	38,323	-	38,323	15,561	-	15,561
Premises and administration costs	349,159	-	349,159	286,948	-	286,948
Finance and I.T costs	94,466	-	94,466	96,652	-	96,652
Archiving and storage	30,682	-	30,682	4,304	-	4,304
Audit fees	-	31,303	31,303	-	31,770	31,770
	<u>512,630</u>	<u>31,303</u>	<u>543,933</u>	<u>403,465</u>	<u>31,770</u>	<u>435,235</u>

Included in the above are payments to the auditors of £26,998 (2022: £22,560) for audit fees and £4,305 (2022: £9,210) for non audit fees.

**11 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year. 1 trustee was reimbursed a total of £735 to attend meetings. (2022: £118).

Unrestricted donations by trustees and related parties during the year to the charity amounted to £48,100 (2022: £133,515).

Restricted donations of £320,000 (2022: £101,011) were received during the year relating to the Digital Programme (see note 19) from The Eyal and Marilyn Ofer Family Foundation to which Marilyn Ofer is connected.

**12 Employees**

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	10	8
Charitable activities	30	30
Parliamentary & public affairs	3	3
Total	<u>43</u>	<u>41</u>

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**12 Employees** **(Continued)**

Employment costs	2023 £	2022 £
Wages and salaries	1,611,868	1,385,543
Social security costs	166,075	140,333
Other pension costs	81,112	71,839
	<u>1,859,055</u>	<u>1,597,715</u>

The key management personnel of the Trust, comprise the trustees, the Chief Executive, Chiefs of Staff, Director of Fundraising, Head of *Lessons from Auschwitz* Project, Head of Operations, Director of Programmes, Managing Director and Head of Finance. The total employee benefits of the key management personnel of the Trust were £614,993 (2022: £539,078).

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

	2023 Number	2022 Number
£60,001 - £70,000	1	1
£140,001 - £150,000	1	1
	<u>1</u>	<u>1</u>

Contributions totaling £12,264 (2022: £11,603) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

**13 Other expenditure**

	Unrestricted funds general 2023	Total £ 2022
Net loss on disposal of tangible fixed assets	<u>392</u>	<u>-</u>

**14 Net gains/(losses) on investments**

	Unrestricted funds general 2023 £	Total 2022 £
Revaluation of investments	<u>10,801</u>	<u>-</u>

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**15 Tangible fixed assets**

	Office refurbishment	Freehold property	Website development	Fixtures, fittings & equipment	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2022	166,160	1,950,000	35,651	167,097	2,318,908
Additions	345,763	372,519	-	24,249	742,531
Disposals	(124,534)	-	(35,651)	(133,953)	(294,138)
At 31 March 2023	387,389	2,322,519	-	57,393	2,767,301
<b>Depreciation and impairment</b>					
At 1 April 2022	136,129	3,333	35,651	146,516	321,629
Depreciation charged in the year	9,543	20,000	-	8,780	38,323
Eliminated in respect of disposals	(124,534)	-	(35,651)	(133,561)	(293,746)
At 31 March 2023	21,138	23,333	-	21,735	66,206
<b>Carrying amount</b>					
At 31 March 2023	366,251	2,299,186	-	35,658	2,701,095
At 31 March 2022	30,031	1,946,667	-	20,581	1,997,279

**16 Fixed asset investments**

	Listed investments	Cash in portfolio	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 April 2022	-	-	-
Additions	1,999,445	555	2,000,000
Valuation changes	10,801	-	10,801
Dividend & interest from portfolio	-	9,667	9,667
Management fees & service charge	-	(1,305)	(1,305)
At 31 March 2023	2,010,246	8,917	2,019,163
<b>Carrying amount</b>			
At 31 March 2023	2,010,246	8,917	2,019,163
At 31 March 2022	-	-	-

Financial instruments measured at fair value through profit and loss totalled £2,010,246 (2022: nil).

**HOLOCAUST EDUCATIONAL TRUST**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

<b>17 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Trade debtors	400,324	5,769
Other debtors	101,070	7,159
Prepayments and accrued income	2,413,127	2,519,530
	<u>2,914,521</u>	<u>2,532,458</u>
<b>18 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	43,719	37,222
Trade creditors	231,750	159,413
Other creditors	9,583	896
Accruals and deferred income	488,316	109,413
	<u>773,368</u>	<u>306,944</u>

Included in the accruals and deferred income balance is deferred income of £355,601 (2022: £Nil) which was received before the year end but intended for activities that will take place in the year ending 31 March 2024.

In 2022, £32,093 was released from the previous period and £Nil of income was deferred.



**HOLOCAUST EDUCATIONAL TRUST**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**19 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:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
Lessons from Auschwitz England	1,047,441	1,085,418	(1,095,057)	1,037,802	2,048,441	(2,048,441)	1,037,802
Lessons from Auschwitz Scotland	14,021	161,744	(134,476)	41,289	180,225	(180,225)	41,289
Lessons from Auschwitz Wales	67,380	61,669	(61,669)	67,380	133,933	(133,933)	67,380
Lessons from Auschwitz Northern Ireland	7,681	60,002	(60,380)	7,303	-	1,671	8,974
Lessons from Auschwitz Universities	15,003	68,250	(47,625)	35,628	160,413	(143,091)	52,950
Gift in kind	-	51,041	(51,041)	-	-	-	-
Outreach	-	350	(350)	-	-	-	-
Exploring the Holocaust	-	2,194	(2,194)	-	-	-	-
Ambassador Study Visit to Yad Vashem	596	-	-	596	7,313	(7,909)	-
Holocaust Memorial Day Survivor Webcast	-	12,000	(12,000)	-	10,000	(10,000)	-
Supporting Birmingham Schools	-	15,000	(15,000)	-	-	-	-
Ambassador Digital Platform	10,000	30,000	-	40,000	-	-	40,000
MHCLG secondment	-	80,007	(80,007)	-	73,941	(73,941)	-
Testimony 360 (Formerly Digital Programme)	295,307	291,011	(286,156)	300,162	582,350	(415,687)	466,825
Teacher Study Visits	87,490	-	(1,630)	85,860	-	(66,773)	19,087
Teacher Training Programme	-	-	-	-	19,053	(13,457)	5,596
UK Residential	-	-	-	-	20,243	(8,369)	11,874
Community Security Trust	-	-	-	-	13,067	(13,067)	-
	<u>1,544,919</u>	<u>1,918,686</u>	<u>(1,847,585)</u>	<u>1,616,020</u>	<u>3,248,979</u>	<u>(3,113,222)</u>	<u>1,751,777</u>

**HOLOCAUST EDUCATIONAL TRUST**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**19 Restricted funds**

**(Continued)**

The *Lessons from Auschwitz* Project – This four-part Project gives students and teachers across the UK the opportunity to learn about the Holocaust and its contemporary relevance by seeing for themselves the site of the notorious Nazi concentration and death camp, Auschwitz-Birkenau. On their return, students are tasked with sharing what they have learnt with their peers and wider community. The Project is funded by the Department for Education (England), the Scottish Government (Scotland) and the Welsh Assembly (Wales) as well as participant fees which are paid by each participant from each of the nations. The *Lessons from Auschwitz* Online Project was developed in 2021-22 when visits abroad were curtailed due to Covid 19. The grant was used to develop the site to ensure learning about the Holocaust continued and students could 'virtually' visit its most notorious site, Auschwitz-Birkenau. This platform now forms part of a hybrid model for delivery for our *Lessons from Auschwitz* Project.

*Lessons from Auschwitz Universities* brought together student and campus leaders from universities across England and included a one-day visit to the former Nazi concentration and death camp Auschwitz-Birkenau. The Project aimed to encourage students to learn more about the past as well as considering their responsibilities as campus leaders in ensuring that antisemitism and hatred is stamped out, wherever it is found. This project is funded by the Department for Levelling Up, Housing and Communities

*Gift in kind* - Represents a donation of software services.

*Outreach* - A continuing program of education to schools through Holocaust survivors.

*Exploring the Holocaust* is Continuing Professional Development course for teachers across the UK that ensures that they have the knowledge, skills, and confidence to teach the Holocaust effectively in the classroom. The course is supported by the Association of Jewish Refugees.

Our *Ambassador Study Visit to Yad Vashem* takes our most dedicated young Ambassadors to study at the world leading Holocaust memorial and museum at Yad Vashem in Jerusalem, where they hear from world-leading experts on the Holocaust and its legacy today.

Our *Holocaust Memorial Day Holocaust survivor webcast* gives tens of thousands of young people from across the UK the chance to hear the first-hand testimony of a Holocaust survivor and ask questions through a bespoke, interactive online platform. The Maurice Marks Charitable Trust awarded the Trust a grant of £10,000 towards this project for 2022-23.

*Supporting Birmingham schools* - The M K Rose Charitable Trust supported our work in schools in Birmingham and the surrounding areas as well as contributing to our international teacher training programmes that benefitted teachers from the same area.

Our *Ambassador Digital Platform* will ensure that we have a dedicated online space to support and develop the work of the Ambassador network. We hope to launch this platform in Spring 2024. We received funding from the Leon Greenman Charitable Trust towards this project.

*MHCLG secondment* - We received funding from the Ministry for Housing, Communities and Local Government (now the Department for Levelling Up, Housing and Communities) to cover the partial secondment in 2022-23 of one member of staff to assist with the creation and curation of the content of the new Holocaust Memorial and Learning Centre.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**19 Restricted funds**

**(Continued)**

*Testimony 360 (Formerly Digital Programme)* - sponsored by the Eyal & Marilyn Ofer Family Foundation in partnership with the Holocaust Educational Trust and USC Shoah Foundation, is a programme which will reach schools across the UK – students will have a unique opportunity to use an interactive online platform to have a conversation with a Holocaust survivor, long after the survivors themselves are no longer with us. Whilst seated in their classrooms, those same students will also see sites associated with the Holocaust using virtual reality technology. Testimony 360 will help to ensure that as the Holocaust moves further into history, it is still able to be taught in an engaging and meaningful way. The programme has previously received funds from the Leon Greenman Charitable Trust (2021-22). During the 2022-23 year we received funding from The Eyal and Marilyn Ofer Family Foundation.

Our *Teacher Study Visits* are a way for teachers from across the country, at all stages of their careers, to stand for themselves in the places where Jewish communities lived before the Holocaust, explore what happened to them under Nazi occupation, and reflect on how they are remembered. We returned to in person activities and online content to teachers and international visits.

Our *Teacher Training programme* offers facilitated training workshops for initial teacher training institutions, and to schools and colleges as part of teachers' Continuing Professional Development. Individual teachers are also able to access training opportunities.

*UK residential* - A unique four-day programme, created to support those seeking to advance their teaching about Holocaust as well as for those new to teaching about the topic.

The *Community Security Trust* supported the Trust with the upgrading of our security systems.

**HOLOCAUST EDUCATIONAL TRUST**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**20 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 2021	Resources expended	Transfers	Balance at 1 April 2022	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£
Recruitment- Digital projects and Impact & Evaluation (Now closed)	90,000	-	(90,000)	-	-	-	-
CRM/Finance System (Formerly Digital Content & CRM)	300,000	-	(150,000)	150,000	-	(105,000)	45,000
Office Refurbishment (Now closed)	180,000	-	-	180,000	-	(180,000)	-
Digitalisation & Impact and Evaluation (Now closed)	-	-	130,000	130,000	-	(130,000)	-
Evaluation and Impact Assessment (Now closed)	30,000	-	(30,000)	-	-	-	-
Testimony 360 (Formerly Outreach Project Development)	50,000	-	-	50,000	-	300,000	350,000
Podcast	-	-	-	-	-	40,000	40,000
IT and Laptop replacement	-	-	-	-	-	20,000	20,000
Governance review	-	-	-	-	-	20,000	20,000
	<u>650,000</u>	<u>-</u>	<u>(140,000)</u>	<u>510,000</u>	<u>-</u>	<u>(35,000)</u>	<u>475,000</u>

**HOLOCAUST EDUCATIONAL TRUST**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**20 Designated funds**

**(Continued)**

*Recruitment - Digital Projects and Impact & Evaluation* - These funds are to support our digital strategy and developing interactive digital content for students and teachers. This fund is now closed.

*CRM/Finance System (Formerly Digital Content and CRM)* - This project will enable us to replace our existing finance system and incorporate a new CRM for the organisation. The project will also include the redesign of the existing website.

*Office Refurbishment* - Refurbishment of our office up to the required regulatory standards. The project was completed in March 2023. This fund is now closed.

*Digitalisation & Impact and Evaluation* - Updating our digital strategy and developing interactive digital content for students and teachers. This fund will be used to evaluate the impact of these new resources on our beneficiaries. This fund is now closed.

*Evaluation and Impact Assessment* - A monitoring, evaluation and learning strategy to enable us to better understand the ways our work makes a difference and to ensure that our programmes are evidence based and respond to the need of our stakeholders. This fund is now closed.

*Testimony 360 (Formerly Outreach Project Development)* - the trustees have designated additional funds to support the Testimony 360 included in restricted funds (note 19).

*Podcast* - Creation of a new podcast focusing on individuals affected by the Holocaust and the unique and special objects associated with these stories.

*IT and Laptop replacement* - This relates to funding a rolling program of replacing laptops and old IT equipment.

*Governance review* - An external governance review is planned for Autumn 2023 to ensure the organisation meets the highest standard to deliver our charitable work.

The transfers to and from the designated funds reflect the expected level of expenditure going forward.

**HOLOCAUST EDUCATIONAL TRUST**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**21 Analysis of net assets between funds**

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:								
Tangible assets	2,701,095	-	-	2,701,095	1,997,279	-	-	1,997,279
Investments	2,019,163	-	-	2,019,163	-	-	-	-
Current assets/(liabilities)	1,401,828	475,000	1,751,777	3,628,605	4,314,259	510,000	1,616,020	6,440,279
	<u>6,122,086</u>	<u>475,000</u>	<u>1,751,777</u>	<u>8,348,863</u>	<u>6,311,538</u>	<u>510,000</u>	<u>1,616,020</u>	<u>8,437,558</u>

**HOLOCAUST EDUCATIONAL TRUST**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**22 Operating lease commitments**

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>As restated £</b>
Within one year	39,205	47,100
Between two and five years	64,757	65,946
	<u>103,962</u>	<u>113,046</u>

**23 Related party transactions**

There were no related party transactions in the reporting period, other than those disclosed in note 11.

**24 Cash generated from operations**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
(Deficit)/surplus for the year	(88,695)	3,740,402
Adjustments for:		
Investment income recognised in statement of financial activities	(11,019)	(141)
Gift of Property	-	(1,950,000)
Loss on disposal of tangible fixed assets	392	-
Fair value gains and losses on investments	(10,801)	-
Depreciation and impairment of tangible fixed assets	38,323	15,561
Management fees charged to investment portfolio	1,305	-
Movements in working capital:		
(Increase) in debtors	(382,063)	(1,405,848)
Increase/(decrease) in creditors	466,424	(564,040)
<b>Cash generated from/(absorbed by) operations</b>	<u>13,866</u>	<u>(164,066)</u>

**25 Analysis of changes in net funds**

The Charity had no debt during the year.