

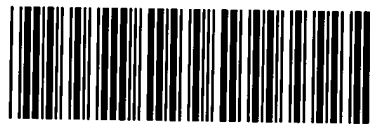
Charity Registration No. 1092892

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 2018**

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

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<b>Trustees</b>	Paul Phillips Paul Berlyn R Stephen Rubin OBE Martin Paisner CBE Alberta Gotthardt Strage Dame Helen Hyde DBE Michael Karp Edward Lewin Kirsty McNeill Marilyn Ofer Hannah Lewis MBE
<b>Chief Executive</b>	K Pollock MBE
<b>Charity number (England &amp; Wales)</b>	1092892
<b>Charity number (Scotland)</b>	SC042996
<b>Company number</b>	04207020
<b>Principal address</b>	BCM Box 7892 London WC1N 3XX
<b>Registered office</b>	Aram Berlyn Gardner LLP 30 City Road London EC1Y 2AB
<b>Auditors</b>	H W Fisher & Company Acre House 11-15 William Road London United Kingdom NW1 3ER
<b>Bankers</b>	Barclays Bank Plc 50 Pall Mall London SW1Y 5AX
<b>Solicitors</b>	Berwin Leighton Paisner Adelaide House London Bridge London EC4R 9HA

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**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CONTENTS**

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	<b>Page</b>
Trustees' report	1 - 10
Statement of Trustees' responsibilities	11
Independent auditor's report	12 - 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 30

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

***FOR THE YEAR ENDED 31 MARCH 2018***

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## **Introduction**

The Trustees present their report and accounts for the year ended 31 March 2018.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102) (effective 1 January 2015).

## **Constitution**

The Holocaust Educational Trust is a company limited by guarantee (company number 4207020) and a registered charity governed by its memorandum and articles of association. Charity number in England and Wales: 1092892 & 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 (since 13 September 2017)

Sir Ben Helfgott MBE (since 2 May 2018)

Rt Hon Lord Mackay of Clashfern

Lady Merlyn-Rees JP

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

1. R Stephen Rubin OBE, President
2. Paul Phillips, Chairman
3. Paul Berlyn, Treasurer
4. Martin Paisner CBE
5. Olivier Blechner (Resigned 3 July 2018)
6. David Gryn (Resigned 13 September 2017)
7. Richard Harrington MP (Resigned 3 September 2018)
8. Kitty Hart-Moxon OBE (Resigned 13 September 2017)
9. Ben Helfgott MBE (Resigned 2 May 2018)
10. Dame Helen Hyde DBE
11. Michael Karp
12. Sir Ivan Lawrence QC (Resigned 13 September 2017)
13. Nigel Layton (Resigned 3 September 2018)
14. Edward Lewin
15. Hannah Lewis MBE
16. Kirsty McNeill
17. Lord Mendelsohn of Finchley (Resigned 13 September 2017)
18. Marilyn Ofer
19. Alberta Strage

## **Council**

James Clappison

Dame Louise Ellman MP

Rt. Hon Andrew Lansley CBE

Lord Mendelsohn of Finchley (since 13 September 2017)

Sir Antony Sher KBE

Stephen Twigg MP

## **Objects of the Trust**

The Trust aims to teach the history of the Holocaust and its contemporary relevance, and to preserve the memory of those who perished in the Holocaust and those who survived.

# **HOLOCAUST EDUCATIONAL TRUST**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2018***

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#### **Organisational Structure**

Trustees are nominated and elected at meetings of the Trustees and Board of Management. We have a systematic and transparent 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 (totalling 12 years), are in place. Trustees are able to 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. 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 President.

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

Karen Pollock MBE (Chief Executive)  
Kirsty Young (Chief of Staff)  
Clementine Smith (Head of Project Development)  
Christopher Gurney (Director of Programmes)  
Daniel Tye (Head of Public Affairs)

#### **Part-time members of senior management team:**

Malka White (Head of Operations)  
Shoshana Copeland (Director of Fundraising)

#### **Members of senior management serving during the year, but not at year end are as follows:**

Samantha Abrahams (Head of Public Affairs)

The Trust also makes use of the services of 100 freelance educators.

Key staff pay and remuneration are 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

In pursuit of our charitable objectives, we work with a number of charities and organisations in the UK and abroad. Our key partners are The Association of Jewish Refugees; Auschwitz-Birkenau Memorial and Museum; Jewish Care; Union of Jewish Students; UK Holocaust Memorial Foundation and Yad Vashem – the World Holocaust Remembrance Centre.

#### **Investment powers**

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

#### **Developments, Activities and Achievements this Year**

##### **Key Educational Projects**

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

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

**FOR THE YEAR ENDED 31 MARCH 2018**

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## Major Events

The Appeal Dinner

This event is our main fundraising event of the year.

Ambassador Conference

A one day Conference open to all of the Trust's Ambassadors as well as students studying A-Level History.

The Holocaust Educational Trust was founded in 1988 during the passage of the War Crimes Act. Our aim is to teach the history of the Holocaust and its contemporary relevance, and to preserve the memory of those who perished in the Holocaust and those who survived. We do this by raising awareness and understanding in schools and amongst the wider public of the Holocaust and its relevance today. We believe that the Holocaust must have a permanent place in our nation's collective memory.

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

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

In January 2015, the Chancellor of the Exchequer announced that the Royal Mint has commissioned a special commemorative medal to mark 70 years since the end of the Holocaust, an initiative of the Holocaust Educational Trust.

At the Holocaust Educational Trust's Appeal Dinner in September 2013, the then Prime Minister, Rt Hon David Cameron MP, announced the establishment of a national Holocaust Commission, and in January 2015, the Prime Minister, with cross-party support, endorsed the recommendations of the Commission, which will include a new national memorial and accompanying learning centre.

## Key activities in 2017-18

The Trust's Outreach Programme gives students and teachers the opportunity to hear the first-hand testimony of a Holocaust survivor, and to take part in focused workshops designed and delivered by our expert educators. The impact of hearing a Holocaust survivor speak is something most people never forget and is a key feature of our approach to this subject.

In the financial year 2017/2018 the Trust's Outreach Programme reached almost 128,000 students in schools, colleges and universities across England, Wales, Scotland and Northern Ireland. Our volunteer programme is now an integrated part of our Outreach offer, and we had 7 volunteers regularly working with us in 2017/2018.

To mark Holocaust Memorial Day in January 2018, we held our third live webcast of a Holocaust survivor's testimony. Janine Webber BEM gave her testimony at Friern Barnet School and it was live-streamed to schools across the country, reaching over 32,000 students. Janine answered questions submitted through the dedicated website and social media. We had an overwhelming response on social media, with students and teachers asking questions, commenting on the testimony and sharing photos of their participation.

School feedback on our survivor testimony webcast

*"I think Holocaust so often means 'camps' for our students-and German Jews. This story really highlighted the extent of the suffering across Europe."*

*"An oral account of someone's experience makes the learning more relatable."*

The Trust's educational resources are designed for a variety of age groups and subjects, and are provided free of charge through our website to teachers across the UK; we currently have more than 11,000 registered users. We have also distributed physical copies of our resources free of charge to more than 2,000 teachers in this year.

Our flagship resource, *Exploring the Holocaust*, is a downloadable cross-curricular teaching pack which provides all of the materials needed to teach the Holocaust across a range of subjects at Key Stage 3 (age 11-14). This is supported by specialist teaching guides

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

## FOR THE YEAR ENDED 31 MARCH 2018

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for additional subjects, namely English, Drama and Art. We also offer a specific scheme of work for primary schools, centred around the fate of Jewish child refugees to the UK in the 1930s, enabling students to explore age-appropriate themes related to the Holocaust which are linked to the primary curriculum and provide them with a secure foundation of learning for subsequent study of the Holocaust in secondary school.

Our **teacher training** equips teachers with the knowledge and resources to meaningfully teach the Holocaust to the thousands of students they will reach in their professional lifetime. In 2017-18, 570 teachers and trainee teachers took part in workshops at initial teacher training (ITT) institutions and as part of their Continuing Professional Development (CPD). An additional 444 teachers from across a range of subject areas took part in our more intensive courses including:

- Our Teacher Study Visit series to Berlin and Paris, where teachers explored the rich history of the pre-war Jewish communities, and the impact of the Holocaust on those communities.
- Our Annual Teacher Training Course at Yad Vashem, which included a 10-day visit to the world's leading Holocaust memorial, museum and research centre Yad Vashem in Jerusalem. Teachers heard from world leading authorities on the Holocaust and considered how best to cover this challenging subject in the classroom.
- Our annual Exploring the Holocaust: UK Residential Course in Leicester enabled teachers at all stages of their careers to learn from the UK's leading scholars and practitioners and to share best practice.
- Day-long teacher study seminars in Glasgow and London.

Our Study Seminar Series and financial support for our Exploring the Holocaust: UK Residential Course continues to be provided by the Alan and Babette Sainsbury Charitable Fund. Our Teacher Study Visit to Berlin and our Annual Teacher Training Course at Yad Vashem could not have been realised without the financial support of the Conference on Jewish Material Claims Against Germany.

"This was the most valuable CPD I have ever done. I went back to school with so much knowledge both in terms of my own understanding of the Holocaust and teaching approaches. I can't wait to share what I have learnt with the department in my school and am hoping to redevelop our existing unit on the Holocaust using the *Exploring the Holocaust* resources". Exploring the Holocaust: UK Residential Course participant, February 2018.

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

In 2017-2018, we delivered 17 *Lessons from Auschwitz Projects* which comprised of 14 courses from England including two Continuing Professional Development projects for teachers; two courses from Scotland and one from Wales. In this period a total of 2,566 students and 697 teachers joined us on our projects. We were pleased that John Swinney MSP, Deputy First Minister and Cabinet Secretary for Education and Skills in Scotland was able to join us on our visit from Edinburgh in November

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

In the fourth component of the *Lessons from Auschwitz Project*, *Next Steps*, participants undertake a project of their own choosing, sharing their experience with their peers and local communities.

Following their participation in the *Lessons from Auschwitz Project*, students become Holocaust Educational Trust Ambassadors, committed to educating others about the Holocaust and its contemporary relevance. The Trust's **Ambassador Programme** provides opportunities to further their knowledge of the Holocaust, and supports them as they share what they have learnt.

The Trust held **Ambassador events** between April 2017 and March 2018, offering Ambassadors the opportunity to come together, discuss their plans with one another and consider how they will work together to ensure the Holocaust is not forgotten. These included:

- Two Regional Ambassadors Study Days, where our most committed Ambassadors could increase their knowledge of the Holocaust and consider ways they would share this knowledge with their peers and wider communities.

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

## FOR THE YEAR ENDED 31 MARCH 2018

- An event in the Scottish Parliament which celebrated the work of our Ambassadors in Scotland. John Swinney MSP, Deputy First Minister and Cabinet Secretary for Education and Skills, and Ambassadors John Dickson and Phoebe Hayman from Knox Academy in East Lothian spoke at the event.
- An event in the Northern Irish Assembly which celebrated the work of our Ambassadors from Northern Ireland following our 2017 Northern Irish *Lessons from Auschwitz* Project. Speakers included Walter Kammerling, who came to the UK on the Kindertransport and sought refuge at Millisle Farm in County Down, and HET Regional Ambassador Molly Liggett

In July 2017, 15 Regional Ambassadors joined our **Ambassador Study Visit** to Yad Vashem, where they heard from academics and international experts in the field and explored the complexities of the Holocaust. The group worked together to consider individual and group projects following the visit to raise awareness of the Holocaust in their local communities.

*"The course has made me consider themes that I had previously not considered, including life before the Holocaust and antisemitism today. It has also given me the confidence to share the knowledge I have gained as well as to confront antisemitism and prejudice." – Regional Ambassador, Yad Vashem Study Visit 2017*

The Trust's fourth annual **Ambassador Conference** took place in July 2017 in central London. The theme was 'Defend the Truth'. We welcomed hundreds of Ambassadors from around the UK to a day of lectures and interactive workshops.

*"The conference was really amazing and well run. I met other enthusiastic changemakers and I can't wait to do more." – Young Ambassador, Ambassador Conference*

Participants heard from speakers including Chief Rabbi Ephraim Mirvis, BBC Political Editor Nick Robinson, actress and granddaughter of Holocaust survivors Laura Pradelska, Professor Tim Cole, Holocaust survivor Harry Spiro BEM in conversation with television's Robert Rinder, whose grandfather travelled to England with Harry Spiro after the Holocaust as part of 'The Boys'; Sir Ben Helfgott BEM and Lord Browne of Madingley, the Head of the Ambassador Programme.

In March 2018, 18 Regional Ambassadors took part on the Trust's first ever European **Ambassador Study Visit** to Budapest, Hungary, where they had a chance to explore the experiences of Jews in Budapest before and during the Holocaust, the role of rescuers and memorialisation in Hungary.

*"Definitely developed my understanding of the history and the complexities of memorialisation and memory studies in the Holocaust and especially in a perpetrator nation." - Regional Ambassador, Budapest Study Visit 2018*

*"I loved seeing how Jewish daily life and spiritual life existed in Hungary as well as understanding their place in Budapest/Hungarian society and culture." - Regional Ambassador, Budapest Study Visit 2018*

Throughout the year, we regularly evaluated all of our educational programmes and initiatives to ensure that we are meeting our aims and objectives.

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

- The Trust's Ambassadors planned and spoke at events across the country, including at commemorations in their local communities, schools and universities. Ambassadors also spoke at Time for Reflection in the Scottish Parliament, and both the Welsh and Scottish National HMD commemorative events.
- Through our Outreach Programme, the Trust held 58 sessions in schools, colleges and universities across the UK in January alone, giving over 10,700 people the opportunity to hear the testimony of a Holocaust survivor in one month.



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

**FOR THE YEAR ENDED 31 MARCH 2018**

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- As in previous years, we ensured that HMD was marked in Parliament. Hundreds of MPs signed the Trust's Book of Commitment in the House of Commons, the House of Lords, the Scottish Parliament and in the Welsh Assembly. Party leaders from across the House, members of the Cabinet and Shadow Cabinet, and the Mayor of London were among those to sign the Book. We organised a backbench debate in the House of Commons attended by Members from across the House. The Trust also arranged a commemorative football match between MPs and our supporters, which took place in early January.
- We held commemorative events reaching 15 Government departments (reaching approximately 1,000 civil servants) and supported the Greater London Authority with their annual HMD event where Mayor of London Sadiq Khan spoke alongside Holocaust survivor Manfred Goldberg.
- Ahead of Chelsea F.C.'s launch of the *Say No to Antisemitism* initiative (see below), we arranged for Holocaust survivor Harry Spiro BEM to share his first hand story of surviving the Holocaust with Chelsea's first team. Harry was also featured in the short video which was played at Stamford Bridge stadium on match day, as Chelsea played Bournemouth F.C. and the initiative was officially launched.
- To mark HMD, the Trust also arranged for Holocaust survivors to visit Norton Rose Fulbright, Barclays Bank, Herbert Smith and Goldman Sachs to share their testimony as part of our Outreach Programme.
- We hosted our annual live survivor webcast, giving thousands of people across the country the chance to tune in and watch the first hand testimony of Holocaust survivor Janine Webber BEM. Schools, colleges, universities, workplaces, community groups and individuals all had a chance to hear her story and to ask questions. 30,000 people tuned in on the day.
- We supported council events across the country, ensuring survivors could be at commemorative events and share their stories with local communities. We also invited Ambassadors to support many of these events, sharing their reflections on the *Lessons from Auschwitz* Project, and reflecting on the important role young people can play in ensuring the past is remembered.

## **Stories from Willesden Lane Project**

In July 2017 we launched our *Stories from Willesden Lane* Project to run across financial years 2017/18 and 2018/19. This unique educational project for schools in and around London marked the 80<sup>th</sup> anniversary of the Kindertransport. Based on a core text, *The Children of Willesden Lane* – a book which tells the true story of Lisa Jura, a Jewish teenager who was forced to flee her home in Vienna and brought to England on the Kindertransport. The project offered students aged 10-13 years old (years 6-8) the opportunity to learn about Nazi persecution, Britain's response to the plight of Jews of Europe and the experience of Kindertransport refugees.

In February we ran a Continuing Professional Development session with teachers participating on the project, offering them an opportunity to explore the core text, and consider how to bring the project to their students.

In March we ran a workshop with two primary schools at Willesden Library. Students explored the history of the Kindertransport, within the context of their local history, and took part in a 'read along' with author (and daughter of Lisa Jura) Mona Golabek. This work built towards a series of performances by Mona Golabek at Central Hall Westminster in June 2018.

## **Special visit to Stutthof concentration camp**

In July 2017, HET supported a visit by Their Royal Highnesses The Duke and Duchess of Cambridge to the site of the Nazi German concentration camp Stutthof, in Poland, where over 28,000 Jews perished during the Holocaust. They met with survivors, saw for themselves the site where thousands were murdered, and learnt about the darkest chapter in our shared history.

During their visit, The Duke and Duchess were shown discarded shoes, clothing and other personal items, which once belonged to the prisoners and were taken from them on arrival at the camp. They were also shown the gas chamber used to murder those who were too sick to work.

Their Royal Highnesses met two British survivors of Stutthof, Manfred Goldberg and Zigi Shipper BEM, as well as three Polish survivors of the camp. Manfred and Zigi met in a sub-camp of Stutthof before being liberated in 1945 and rebuilding their lives in the UK.

Along with Manfred and Zigi, Their Royal Highnesses paid their respects by laying stones at the camp's Jewish memorial, as

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

## *FOR THE YEAR ENDED 31 MARCH 2018*

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Manfred recited El Maleh Rachamim, the Jewish memorial prayer for the dead.

Writing in the Stutthof visitor book, the Duke and Duchess said, "This shattering visit has reminded us of the horrendous murder of six million Jews, drawn from across the whole of Europe, who died in the abominable Holocaust."

The Duke and Duchess's visit brought the world's spotlight to our cause, reminding the world that we must never forget. We were so proud to have played an integral part in this visit.

### **30<sup>th</sup> anniversary event**

Over 250 people attended our reception to mark our 30<sup>th</sup> anniversary at Speaker's House in the Houses of Parliament. Guests heard from Holocaust survivor Freda Wineman BEM, as well as Georgia Atkins, one of the Trust's Regional Ambassadors and the then Secretary of State for Communities and Local Government, Rt Hon Sajid Javid MP, who announced a funding commitment from the Ministry of Housing, Communities and Local Government and Department for Education to the Holocaust Educational Trust and the Union of Jewish Students to run a *Lessons from Auschwitz* Project for universities across England. The funding aims to help tackle the issue of antisemitism on campus.

### **Say No to Antisemitism initiative with Chelsea Football Club**

Since January 2018, the Trust has supported Chelsea Football Club with a number of events as part of their 'Say no to Antisemitism' initiative. These include:

- In January 2018, Holocaust survivor Harry Spiro spoke to the Chelsea first team and was interviewed by Chelsea's club television. The initiative was then launched at Stamford Bridge, Chelsea's ground, during a match attended by the Chief Rabbi, Harry Spiro and the Trust's Chief Executive Karen Pollock.
- The Head of the Chelsea Foundation attended the March of the Living as part of the British delegation along with the Trust's Chief Executive Karen Pollock, while other members of the club staff have joined our *Lessons from Auschwitz* visits.
- In March 2018, Holocaust Survivor Mala Tribich spoke to a group of 30 fans at Stamford Bridge, sharing her testimony and answering questions at an evening event.

Further events are planned for the 2018-19 financial year, and partnerships with other football clubs are also developing.

### **Engagement with other organisations**

**The International Holocaust Remembrance Alliance (IHRA):** This year, members of the Trust's team continued to represent the UK at the International Holocaust Remembrance Alliance. Key activities in which they have participated have included updating IHRA's internationally respected guidelines for teaching the Holocaust and presenting to the Committee on Antisemitism and Holocaust Denial on antisemitism in the UK.

**UK Holocaust Memorial Foundation (UKHMF):** The Holocaust Educational Trust has continued to support the UKHMF, advising on the content of the learning centre which will accompany the new national Holocaust memorial which is being built in London. We are proud to have worked closely with UKHMF throughout the memorial design and consultation, including supporting the exhibition of shortlisted designs and partnering with the UKHMF for a special gathering of Holocaust survivors giving them the opportunity to share their views on the designs.

### **Plans for the Future**

In 2018/2019 we will continue to develop the means to achieve the Trust's mission: to educate every person from every background in the UK about the Holocaust and its contemporary relevance. There is still much to do towards this end.

2018 marks our 30<sup>th</sup> anniversary, providing a significant opportunity to reflect on our achievements over the past three decades, and work to ensure that the profile of Holocaust education remains high on the national agenda. We will continue to build on this throughout 2018.

We will continue to work with schools across London through our *Stories from Willesden Lane* project, giving students an opportunity to learn more about the *Kindertransport* and its relevance today. We will host a live webcast, allowing thousands of students the opportunity to hear the first hand testimony of *Kindertransport* refugee Harry Bibring BEM and ask Harry questions via

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

## ***FOR THE YEAR ENDED 31 MARCH 2018***

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a live Twitter Q&A. All participating students will also attend a unique live performance of *The Children of Willesden Lane* in central London of Lisa Jura performed by her daughter Mona Golabek.

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

At this crucial time when antisemitism is becoming more prevalent and Holocaust survivors become fewer and frailer, we will work to ensure that the Holocaust remains relevant. 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. As antisemitism continues to be a blight on our society, we will ensure that the Holocaust remains embedded in public consciousness and that people know the warning signs of hatred and intolerance, and are empowered to speak out whenever they see it. We will pay specific attention to ensuring that our Ambassador community, and the teachers we engage with, understand what antisemitism is, and how to respond to it when they see it in online or in their communities, places of work, universities and schools.

As the UK considers the new national Holocaust memorial and learning centre, which is to be built next to Parliament, the Trust will do all we can to support the Government in this endeavour, helping to ensure that the Holocaust is remembered for generations to come. We will continue to offer advice and guidance.

We will continue to develop innovative ways of engaging students, teachers and the wider public in our core programmes, such as the joint project with the Union of Jewish Students and our work with football clubs mentioned above. We will also expand our volunteer programme to support our work, including survivor outreach visits to schools and colleges.

We hope to develop new partnerships with other organisations in the field of Holocaust education, ensuring the field is able to support one another, share best practice, and further our joint reach and impact through more collaborative relationships and projects.

We expect that these plans, which will place significant demands on our time and resources in 2018/19 and beyond, will serve to solidify the Holocaust Educational Trust's position as the leading Holocaust education organisation in the UK.

### **Funding**

Over the last year, the income generated by our fundraising activities has exceeded our budgeted income projections. This was due in part to an increase in funds raised at our annual Appeal Dinner. In addition, we have focused more on Trust and Foundation fundraising during this reporting period and we have secured some significant donations from several new Trusts and Foundations. We have also focused on building new relationships with individual donors.

In April 2017, we employed a new Senior Fundraiser to join the Fundraising team, increasing the Fundraising team from 2 to 3 members of staff. The Senior Fundraiser's role is primarily focused on Trust and Foundation fundraising and her appointment gave us the opportunity to properly focus on this area.

Our fundraising strategy is to mainly focus on Major Gifts fundraising and Trusts and Foundations. Our Appeal Dinner forms a large part of our income and we are fortunate to have a very committed supporter base.

We are a paid member of the Fundraising Regulator and work in compliance with their fundraising standards. We have not received any complaints regarding how we conduct our fundraising activities. We only contact people who have a legitimate interest in our work. We have an opt-in policy for our email newsletter list and we do not carry out mass campaigns to ask people to donate. Our approach is individualised rather than a blanket approach. Whenever an individual or group wants to fundraise on our behalf, a member of the fundraising team supports them and monitors their progress.

Our main fundraising event of the year is our Appeal Dinner. Over 500 supporters joined us for our Appeal Dinner in 2017 and we raised approximately £929,960.

A further £32,100 was raised through Gift Aid, due to our efforts to encourage all our eligible donors to sign up to the scheme.

All funds received are used to support our various educational projects. Unless there is a specific restriction on a donation, we use funds across all projects.

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

## ***FOR THE YEAR ENDED 31 MARCH 2018***

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The funding we receive from the Department for Education (DfE) is a restricted grant, in that we may only spend it on the *Lessons from Auschwitz* Project over a one year period. For 2017-2018 we received a grant of £2,002,758 from the Department for Education which enabled us to run 14 *Lessons from Auschwitz* Projects from England.

Our grant of £296,000 from the Scottish Government enabled us to run two *Lessons from Auschwitz* Projects from Scotland.

Funding from the Welsh Government of £107,000 per year enabled us to run one project annually until 31<sup>st</sup> March 2018.

In terms of the future sustainability of the *Lessons from Auschwitz* project, we are delighted to have secured funding which ensures that the project will continue in all four nations of the UK beyond the 2017/18 financial year. The Department for Education has committed to renew our funding for 2018/19 at £2,080,054 and confirmed that our funding for the *Lessons from Auschwitz* Project in England will be renewed, with inflationary increases, from April 2019 until March 2022. In early 2018, our agreement with the Scottish Government was renewed for one further year and will remain in place until March 2019, while the Welsh Government increased our funding to £119,000 for the 2018/19 financial year. We are also pleased to have secured £122,000 of funding from the Northern Ireland Community Relations Council, enabling us to deliver a one-off LFA Project from Belfast in 2019.

### **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 it would be prudent to ensure that we have 12 months of expenditure in our reserves. These reserves are held to ensure that the Trust can continue to engage in its charitable work even if adverse economic conditions restrict fundraising activities.

At 31<sup>st</sup> March 2018, our total fund balance was £3,133,225. Approximately £1,230,493 of this total are restricted funds and not available for the general purposes. A further £341,000 sits in designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes. A small proportion of these funds will be spent in 2018/19 but the bulk will be spent in 2019/2020.

Based on the unrestricted expenditure during the year ended 31 March 2018, it would be expected that during the twelve months to the end of March 2019, expenses would amount to approximately £1,143,480.

The free reserves currently set aside, less those amounts relating to fixed assets, amount to approximately £1,890,160, of which approximately £341,000 is designated. This meets the Charity's policy requirements.

### **Public benefit statement**

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

### **Risk Management**

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

The principal risks identified for the Trust include:

- The Government cease funding of the *Lessons from Auschwitz* Project - The Trust has control procedures set in place for the current round of funding which runs until March 2022. If the funding were to cease mid-cycle then *Lessons from Auschwitz* has reserves to ensure that the Trust will be able to deliver existing courses which may have been promoted and which participants would have signed up for. We have a detailed Exit Plan for the *Lessons from Auschwitz* Project were funding to cease.
- Decline in unrestricted funding and donations – The Trust is diversifying funding streams to reduce risk. Our reserves policy was reviewed in 2015, increasing The Trust's reserves to allow for one year's continued work in the event of our funding becoming unsustainable.

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

***FOR THE YEAR ENDED 31 MARCH 2018***

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- Safeguarding – The Trust works with young people from across the country including on educational projects overseas. The Trust also works with Holocaust survivors some of whom might be described as vulnerable adults. The Trust has clear and robust safeguarding policies in place, and all staff are DBS checked and trained appropriately in accordance with best practice.
- Loss of key staff and Trustees - The Trust's Senior Management Team (SMT) have responsibility to ensure that any loss of staff would not impact on delivery of our key projects, including shared access to all key documents and files. The SMT also meet regularly to ensure that all members of SMT are fully up to date with key priorities for the team, so any unexpected absence would not impact on key operations and delivery. Training, development and engagement of staff also take place to avoid unnecessary turnover of staff, and succession planning is regularly reviewed.
- Relevance – as Holocaust survivors become fewer and frailer, and the Holocaust moves further into history, we must work hard to preserve and continue to communicate survivors' stories, maintain our contemporary relevance and ensure that uptake of our activity continues to increase. Our SMT and Board review uptake of our programmes and our strategy on a regular basis.

**Statement of disclosure to auditor**

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

**Approval**

This Report was approved by the Board on ..... 17.4.18 ..... and signed on its behalf by;



**P Phillips**  
Chairman

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2018***

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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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate 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. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **HOLOCAUST EDUCATIONAL TRUST**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE MEMBERS OF HOLOCAUST EDUCATIONAL TRUST**

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#### **Opinion**

We have audited the financial statements of Holocaust Educational Trust (the 'Charity') for the year ended 31 March 2018 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of 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 2018 and of its incoming resources and application of resources, 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.

#### **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 accounts section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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

**TO THE MEMBERS OF HOLOCAUST EDUCATIONAL TRUST**

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**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.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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; or
- 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**

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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

**Chartered Accountants**

**Statutory Auditor**

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

**13/12/18**



**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2018**

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2018 £	Total 2017 £
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	397,664	-	2,523,522	2,921,186	2,737,570
Charitable activities	4	-	-	284,057	284,057	186,911
Other trading activities	5	940,151	-	-	940,151	903,261
Investments	6	2,179	-	-	2,179	3,950
Other income	7	32,552	-	46,510	79,062	119,870
<b>Total income</b>		<b>1,372,546</b>	<b>-</b>	<b>2,854,089</b>	<b>4,226,635</b>	<b>3,951,562</b>
<b><u>Expenditure on:</u></b>						
Raising funds	8	145,446	-	-	145,446	128,395
Charitable activities	9	958,555	23,539	2,794,788	3,776,882	3,593,067
<b>Total resources expended</b>		<b>1,104,001</b>	<b>23,539</b>	<b>2,794,788</b>	<b>3,922,328</b>	<b>3,721,462</b>
<b>Net incoming resources before transfers</b>		<b>268,545</b>	<b>(23,539)</b>	<b>59,301</b>	<b>304,307</b>	<b>230,100</b>
Gross transfers between funds		(36,903)	36,903	-	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>231,642</b>	<b>13,364</b>	<b>59,301</b>	<b>304,307</b>	<b>230,100</b>
Fund balances at 1 April 2017		1,330,090	327,636	1,171,192	2,828,918	2,598,818
<b>Fund balances at 31 March 2018</b>		<b>1,561,732</b>	<b>341,000</b>	<b>1,230,493</b>	<b>3,133,225</b>	<b>2,828,918</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 2018*

	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible assets	13		12,572		28,319
<b>Current assets</b>					
Debtors	15	836,594		678,407	
Cash at bank and in hand		2,505,183		2,302,609	
		<u>3,341,777</u>		<u>2,981,016</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(221,124)</u>		<u>(180,417)</u>	
Net current assets			3,120,653		2,800,599
<b>Total assets less current liabilities</b>			<u>3,133,225</u>		<u>2,828,918</u>
<b>Income funds</b>					
Restricted funds	17		1,230,493		1,171,192
<u>Unrestricted funds</u>					
Designated funds	18	341,000		327,636	
General unrestricted funds		<u>1,561,732</u>		<u>1,330,090</u>	
			1,902,732		1,657,726
			<u>3,133,225</u>		<u>2,828,918</u>

The financial statements were approved by the Trustees on 5/12/18

  
 .....  
 Paul Phillips  
 Trustee

Company Registration No. 04207020

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

*FOR THE YEAR ENDED 31 MARCH 2018*

	Notes	2018 £	£	2017 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		200,395		122,621
<b>Investing activities</b>					
Interest received		2,179		3,950	
<b>Net cash generated from investing activities</b>			2,179		3,950
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			202,574		126,571
Cash and cash equivalents at beginning of year			2,302,609		2,176,038
<b>Cash and cash equivalents at end of year</b>			2,505,183		2,302,609
Short term deposits included in current asset investments			-		-
Bank overdrafts included in creditors payable within one year			-		-

# **HOLOCAUST EDUCATIONAL TRUST**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE FINANCIAL STATEMENTS**

***FOR THE YEAR ENDED 31 MARCH 2018***

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#### **1 Accounting policies**

##### **Company information**

Holocaust Educational Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Arram Berlyn Gardner, 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 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)" (as amended for accounting periods commencing from 1 January 2016). 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 accounts 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. 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 unless the funds have been designated for other purposes.

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 2018**

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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 or valuation, net of depreciation and any impairment losses.

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

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

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

**1.7 Impairment of fixed assets**

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

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

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

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

**1.8 Cash and cash equivalents**

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

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**1 Accounting policies**

**(Continued)**

**1.9 Financial instruments**

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

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

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

***Basic financial assets***

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

***Basic financial liabilities***

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

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

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

***Derecognition of financial liabilities***

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

**1.10 Employee benefits**

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

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

**1.11 Leases**

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

**1.12 Value Added Tax**

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

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

**FOR THE YEAR ENDED 31 MARCH 2018**

**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.

There are no critical accounting estimates and judgements for the year ended 31 March 2018.

**3 Donations and legacies**

	Unrestricted funds general £	Restricted funds £	Total 2018 £	Total 2017 £
Donations and gifts	397,664	60,085	457,749	205,756
Lessons from Auschwitz Grants	-	2,405,817	2,405,817	2,507,479
Donated goods and services	-	57,620	57,620	24,335
	<u>397,664</u>	<u>2,523,522</u>	<u>2,921,186</u>	<u>2,737,570</u>
<b>For the year ended 31 March 2017</b>	<u>190,756</u>	<u>2,546,814</u>		<u>2,737,570</u>

**4 Charitable activities**

	Lessons from Auschwitz £	General education and resources £	Total 2018 £	Total 2017 £
Sales within charitable activities	<u>191,390</u>	<u>92,667</u>	<u>284,057</u>	<u>186,911</u>
Analysis by fund				
Restricted funds	<u>191,390</u>	<u>92,667</u>	<u>284,057</u>	
<b>For the year ended 31 March 2017</b>				
Unrestricted funds - general	-	480		480
Restricted funds	<u>186,431</u>	<u>-</u>		<u>186,431</u>
	<u>186,431</u>	<u>480</u>		<u>186,911</u>

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**5 Other trading activities**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Annual dinner and other event income	940,151	903,261

**6 Investments**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Interest receivable	2,179	3,950

**7 Other income**

	<b>Unrestricted funds general £</b>	<b>Restricted funds £</b>	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Other income	32,552	46,510	79,062	119,870
<b>For the year ended 31 March 2017</b>	<b>55,260</b>	<b>64,610</b>		<b>119,870</b>

**8 Raising funds**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<u>Costs of fundraising</u>		
Other fundraising costs	145,446	128,395
	<b>145,446</b>	<b>128,395</b>



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

**FOR THE YEAR ENDED 31 MARCH 2018**

**9 Charitable activities**

	Lessons from Auschwitz £	General education and resources £	Events and conferences £	Total 2018 £	Total 2017 £
Staff costs	496,842	386,833	157,396	1,041,071	958,445
Public relations & marketing	29,287	41,995	6,704	77,986	55,911
Travel & accommodation	1,479,853	142,520	2,490	1,624,863	1,621,391
Office running costs	244,250	149,675	57,170	451,095	365,189
Venue hire	203,767	33,554	19,065	256,386	256,372
Educator's fees	76,925	-	-	76,925	78,550
	<u>2,530,924</u>	<u>754,577</u>	<u>242,825</u>	<u>3,528,326</u>	<u>3,335,858</u>
Share of support costs (see note 10)	123,324	96,475	21,557	241,356	250,009
Share of governance costs (see note 10)	3,240	3,240	720	7,200	7,200
	<u>2,657,488</u>	<u>854,292</u>	<u>265,102</u>	<u>3,776,882</u>	<u>3,593,067</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	25,162	678,495	254,898	958,555	
Unrestricted funds - designated	-	23,335	204	23,539	
Restricted funds	2,632,326	152,462	10,000	2,794,788	
	<u>2,657,488</u>	<u>854,292</u>	<u>265,102</u>	<u>3,776,882</u>	
<b>For the year ended 31 March 2017</b>					
Unrestricted funds - general	-	577,430	233,892		811,322
Unrestricted funds - designated	-	11,608	-		11,608
Restricted funds	2,697,554	72,583	-		2,770,137
	<u>2,697,554</u>	<u>661,621</u>	<u>233,892</u>		<u>3,593,067</u>

Governance costs includes payments to the auditors of £7,200 (2017: £7,200).

Office running costs includes payments to the auditors of £45,156 (2017: £32,616) for bookkeeping and £12,000 (2017: £20,790) for other advice.

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

**FOR THE YEAR ENDED 31 MARCH 2018**

**10 Support costs**

	Support costs	Governance costs	2018	2017	Basis of allocation
	£	£	£	£	
Depreciation	15,747	-	15,747	16,845	100% of balance
Premises and administration costs	179,737	-	179,737	166,297	100% of balance
Finance and I.T costs	45,872	-	45,872	66,867	100% of balance
Audit fees	-	7,200	7,200	7,200	Governance
	<u>241,356</u>	<u>7,200</u>	<u>248,556</u>	<u>257,209</u>	
Analysed between					
Charitable activities	<u>241,356</u>	<u>7,200</u>	<u>248,556</u>	<u>257,209</u>	

**11 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year. During the year £325 (2017: £nil) of travel expenses were paid by the Holocaust Educational Trust for a trustee.

During the year £3,000 (2017: £3,000) was paid to a company controlled by Stephen Rubin for rent on the property from which the charity operates.

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**12 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2018</b>	<b>2017</b>
	<b>Number</b>	<b>Number</b>
Administration	2	2
Charitable activities	21	20
Parliamentary & public affairs	3	3
	<u>26</u>	<u>25</u>

**Employment costs**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Wages and salaries	924,139	861,858
Social security costs	77,601	69,465
Other pension costs	39,331	27,122
	<u>1,041,071</u>	<u>958,445</u>

The key management personnel of the Trust, comprise the trustees, the Chief Executive, Chief of Staff, Head of Operations, Head of *Lessons for Auschwitz* Project, Head of Public Affairs, Director of Programmes, Head of Project Development and Director of Fundraising. The total employee benefits of the key management personnel of the Trust were £464,727 (2017: £449,121).

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

	<b>2018</b>	<b>2017</b>
	<b>Number</b>	<b>Number</b>
£110,001 - £120,000	-	1
£120,001 - £130,000	1	-
	<u>1</u>	<u>1</u>

Contributions totalling £6,083 (2017: £5,269) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**13 Tangible fixed assets**

	Office refurbishment £	Website development £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>				
At 1 April 2017	124,534	35,651	132,516	292,701
At 31 March 2018	124,534	35,651	132,516	292,701
<b>Depreciation and impairment</b>				
At 1 April 2017	109,392	35,651	119,339	264,382
Depreciation charged in the year	12,453	-	3,294	15,747
At 31 March 2018	121,845	35,651	122,633	280,129
<b>Carrying amount</b>				
At 31 March 2018	2,689	-	9,883	12,572
At 31 March 2017	15,142	-	13,177	28,319

**14 Financial instruments**

	<b>2018</b> £	<b>2017</b> £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	3,040	-
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	221,124	180,417

**15 Debtors**

	<b>2018</b> £	<b>2017</b> £
<b>Amounts falling due within one year:</b>		
Trade debtors	3,040	-
Prepayments and accrued income	833,554	678,407
	836,594	678,407

**16 Creditors: amounts falling due within one year**

	<b>2018</b> £	<b>2017</b> £
Trade creditors	107,496	58,195
Other creditors	52,114	32,145
Accruals and deferred income	61,514	90,077
	221,124	180,417

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

**FOR THE YEAR ENDED 31 MARCH 2018**

**17 Restricted funds**

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

	Balance at 1 April 2017	Movement in funds		Balance at 31 March 2018
	£	Incoming resources £	Resources expended £	£
Lessons from Auschwitz England	1,022,852	2,156,624	(2,048,190)	1,131,286
Lessons from Auschwitz Scotland	72,353	322,019	(394,372)	-
Lessons from Auschwitz Wales	58,960	117,089	(121,078)	54,971
Lessons from Auschwitz Northern Ireland	-	1,475	(1,475)	-
Teacher training and Outreach	17,027	45,595	(62,622)	-
Gifts in kind	-	57,620	(57,620)	-
Claims Conference	-	43,000	(43,000)	-
Stories from Willesden Lane	-	92,667	(48,431)	44,236
Ambassador Programme	-	18,000	(18,000)	-
	<u>1,171,192</u>	<u>2,854,089</u>	<u>(2,794,788)</u>	<u>1,230,493</u>

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**17 Restricted funds**

**(Continued)**

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

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

Teacher Training - The Alan & Babette Sainsbury Charitable Fund awarded The Trust a three year grant towards our Teacher training programmes covering the Holocaust, the initial grant payment was awarded in 2016/17.

The Claims Conference awarded a grant towards our annual Teacher Study Visit in Berlin and our annual teacher training programme at Yad Vashem, Israel in 2017/18. These are advance teacher training courses that aim to enhance knowledge of the Holocaust and equip teachers with the skills to teach the subject effectively in the classroom.

*Stories from Willesden Lane* – We received a number of donations from organisations and individuals to support this unique educational project, which will run from 2017/18 into 2018/19. Funders included The Association of Jewish Refugees; J Isaacs Charitable Trust; Philip King Charitable Trust; Alfred Caplin Charity Settlement and the Davidson Family Charitable Trust. This project is for schools in and around London and marks the eightieth anniversary of the *Kindertransport*. The project is based on *The Children of Willesden Lane* - a book which tells the true story of Lisa Jura, who was forced to flee her home in Vienna and brought to England on the *Kindertransport*. Students in Years 6-8 (aged 10-13) will learn about and reflect on Nazi antisemitism and persecution, Britain's response to the plight of the Jews of Europe and the experiences of the *Kindertransport* refugees through this project.

Following their participation in the *Lessons from Auschwitz* Project, students become Holocaust Educational Trust Ambassadors, committed to educating others about the Holocaust and its contemporary relevance whether that is online, on campus or in communities. The Trust's Ambassador Programme provides opportunities to further their knowledge of the Holocaust, for example through conferences, events and visits, and supports them as they share what they have learnt. Ambassadors who show outstanding commitment to ensuring that the lessons of the Holocaust are not forgotten can apply to become Regional Ambassadors. As well as continuing to educate others in their local areas, Regional Ambassadors coordinate and encourage the work of Ambassadors in their area. We received donations to support this Programme. The Harold Hyam Wingate Foundation donated £5,000 towards the general programme; the David & Ruth Lewis Family Charitable Trust donated £10,000 towards our Ambassador Conference; and the Shores Charitable Trust donated £3,000 towards our Ambassador Study Visit to Yad Vashem.

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

**FOR THE YEAR ENDED 31 MARCH 2018**

**18 Designated funds**

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

	Balance at 1 April 2017	Movement in funds		Transfers	Balance at 31 March 2018
	£	Incoming resources £	Resources expended £	£	£
UK Residential Course	27,636	-	(16,366)	(11,270)	-
Recruitment- Digital projects and Impact & Evaluation	-	-	-	90,000	90,000
Digital content and CRM	105,000	-	-	-	105,000
Stories of Willesden Lane	50,000	-	-	(50,000)	-
Teacher Study Visit Berlin	-	-	-	10,000	10,000
Annual Teacher Training Conference	-	-	-	-	-
Yad Vashem	-	-	-	26,000	26,000
Office Refurbishment	40,000	-	-	40,000	80,000
30th Anniversary	60,000	-	(2,959)	(57,041)	-
Evaluation and Impact Assessment	30,000	-	-	-	30,000
Ambassador Programme Development	15,000	-	(4,214)	(10,786)	-
	<u>327,636</u>	<u>-</u>	<u>(23,539)</u>	<u>36,903</u>	<u>341,000</u>

**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**18 Designated funds**

**(Continued)**

UK Residential Course – The UK-based *Exploring the Holocaust* residential course is designed for teachers from across the UK who are new to Holocaust teaching. Educational sessions are delivered by the Holocaust Educational Trust's expert team and leading academics engaging with the latest scholarship on the Holocaust. The course equips teachers with the skills and knowledge to teach this subject across curriculum areas in their schools.

Recruitment – It is probable that we will need to recruit a consultant in 2019/20 to help deliver our digital projects as well as a consultant to coordinate our work on evaluation and impact.

Digital content and CRM – To ensure a deeper level of engagement with our target audiences, we will be reviewing our digital strategy and developing interactive digital content for students and teachers. We will also be creating a CRM to better enable the Trust to develop our relationships with stakeholders and support our monitoring and evaluation of our reach and impact. We anticipate this work to begin at the end of 2018/19 and continue through 2019/2020.

Our Annual Teacher Training Conference Yad Vashem and Teacher Study Visit Berlin are our advanced teacher training courses that aim to enhance knowledge of the Holocaust and equip teachers with the skills to teach the subject effectively in the classroom. Historically we have received funding to help run these core programmes. However we have not secured funding for 2018/19. These designated funds are to ensure that delivery of these programmes can continue.

Office refurbishment – This designated fund was set up for use in 2018/19, however work has been delayed and following a review of the building's fire, health and safety requirements we have decided to increase the designated fund to £80,000 to be spent in 2018/19 and 2019/20.

30th Anniversary - In 2018, we will mark 30 years since the Trust was formed. This anniversary year is an opportunity for us to raise awareness of the work of the Trust, to showcase the ways in which Holocaust education and remembrance have developed in the last three decades, and to pay tribute to the survivors who continue to share their testimonies to ensure that future generations never forget.

Evaluation and Impact Assessment in 2019-2021 - We will be creating and implementing 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 needs of our stakeholders.

Ambassador Programme - As we continue to build our Ambassador Programme, equipping young people from all walks of life with the knowledge and skills they need to ensure the Holocaust is never forgotten, we will be working to develop and build on the programme in the next financial year.



**HOLOCAUST EDUCATIONAL TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**19 Analysis of net assets between funds**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2018 are represented by:				
Tangible assets	12,572	-	-	12,572
Current assets/(liabilities)	1,549,160	341,000	1,230,493	3,120,653
	<u>1,561,732</u>	<u>341,000</u>	<u>1,230,493</u>	<u>3,133,225</u>

**20 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:

	2018 £	2017 £
Within one year	22,573	20,245
Between two and five years	80,048	44,905
In over five years	-	500
	<u>102,621</u>	<u>65,650</u>

**21 Related party transactions**

There were no related party transactions in the reporting period.

**22 Cash generated from operations**

	2018 £	2017 £
Surplus for the year	304,307	230,100
Adjustments for:		
Investment income recognised in statement of financial activities	(2,179)	(3,950)
Depreciation and impairment of tangible fixed assets	15,747	16,845
Movements in working capital:		
(Increase) in debtors	(158,187)	(122,292)
Increase in creditors	40,707	1,918
<b>Cash generated from operations</b>	<u>200,395</u>	<u>122,621</u>