



**FACING
HISTORY &
OURSSELVES**
UNITED KINGDOM



**Annual Report and
Financial Statements 2021-22**

Annual Report and Financial Statements 2021-22

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Annual Report 2021-22

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1. Our Charity

‘The Facing History journey makes teaching history not just about the history – it’s about teaching us how to be human.’

Facing History UK Teacher



Our Mission

Facing History and Ourselves UK uses lessons of history to challenge teachers and their students to stand up to bigotry and hate.

Our Charitable Objects:

The principal object of the charity is to advance the education of the public and in particular children and young people in human rights and good citizenship by:

- Engaging students of diverse backgrounds in an examination of racism, prejudice and antisemitism in order to promote the development of a more humane and informed citizenry;
- Assisting teachers and other educational organisations to develop curricula designed to help young people link events and trends in history to the issues of individual choice and social justice in their day-to-day experiences; and
- Increasing and strengthening the worldwide role of education in mitigating violence between peoples and promoting civil societies.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance.

Why we do it:

We believe that education has the power to drive societal change. By equipping future generations with critical thinking skills, emotional awareness and the ability to reflect ethically we can prepare them to be more engaged civic participants who are working to address the many challenges society faces, including:

- Reducing the levels of hate crime impacting young people across the country.
- Addressing the proliferation of extremist views; the polarisation of left and right, including on topics such as Brexit, handling of the pandemic, and racial inequality.
- Challenging the impact of fake news and the use of this to drive further divisions.
- Strengthening our democracies at home and abroad. There are increasing examples of the fragility of democracy and it is important young people know how to build and protect healthy democracies.



‘The purpose of education should really be about justice, creating a more just and equitable world, and that’s what Facing History does...helps teachers and students to make sense of the world.’

Facing History UK Seminar Attendee

2. Our Work

How we do it

Facing History UK teachers engage students with the history and choices people made in the past to help them confront choices in their own lives, inspiring them to become young upstanders, not bystanders and to be allies, not bullies.

To do this we do two key things:

1. We write curriculum:

Using the study of historic and literary case studies, our resources provide tools to examine difficult histories, develop critical thinking skills and navigate challenging conversations.

Our resources are online and free. Our newest Current Events lessons give teachers the lifeline they need to help their students begin to digest the events that flood our media – for example, our lessons on understanding and assessing UK democracy and responding to violence against women.

2. We train and support teachers:

Our teacher training combines academic rigour, emotional engagement and ethical reflection so that teachers can create classrooms where students learn to absorb differing perspectives, and where primary historical and literary resources inspire discussion and debate. Where possible we make our training available at no cost to teachers.

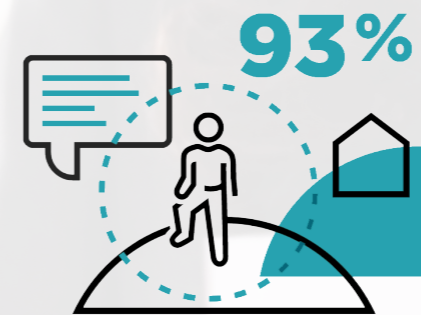
As a result of these two things, Facing History UK reaches hundreds of thousands more students than we ever could if we were to work directly with young people. By training and supporting teachers, we are creating the real opportunity for long-term societal change.

‘Young people often feel they don’t have a voice, particularly teenagers may feel that they’re looked at negatively in society. I think this makes them feel that they can actually take action and do something that’s positive in the world.’

Facing History UK Teacher



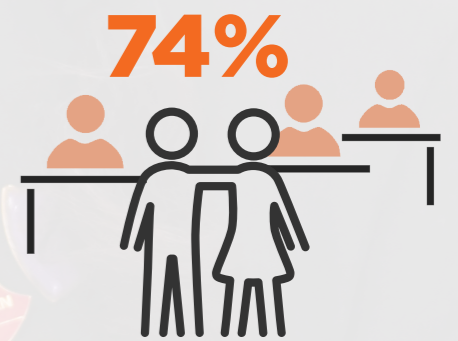
Our Impact on Students



93% agree it is important to get involved with improving community



96% agree it is important to challenge inequalities in society



74% agree the course increased their capacity to feel for and understand those who are different from themselves



3. Our Reach and Growth

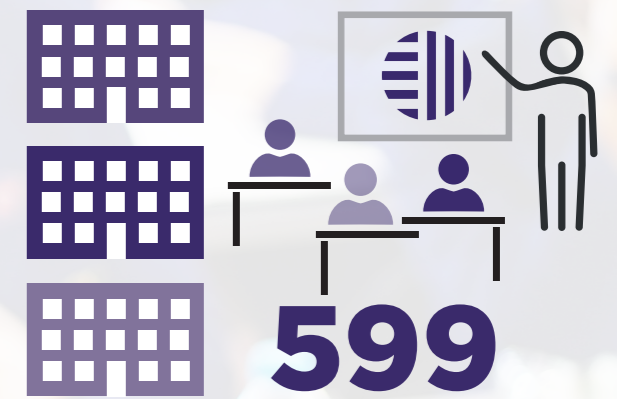


1,100

1,100 educators have been trained by Facing History UK in the last three years - an increase of over 50% from previous years



In the last three years we have more than doubled the number of educators in our network with 5,922 actively engaging with us since we started



599* schools have at least one active Facing History UK teacher

*based on a formula

4. Our Activity this Year

‘Not only are Facing History resources thoughtful and thorough, the training well-paced and clear, and the pedagogy accessible and wholesome, but the ethos of the organisation and the people in it are the very best staff room a teacher could ask for.’

Facing History UK Teacher



To enable us to achieve this growth in year ending 30 June we undertook the following key activities:

We Write Curriculum

We wrote and published the following materials for teachers to use in their classrooms:

- Ukraine two-part teaching idea – to support teachers in talking to their students about the war and the resulting humanitarian crisis.
- A lesson on the importance of understanding LGBTQ+ history and the prejudices experienced by members of this community.
- A four-lesson unit on Discussing Race and Racism in the Classroom, which was published in response to requests from teachers and schools for materials to support them in having challenging conversations, including how to handle the occurrence of dehumanising language in the classroom both from students and in certain texts.
- Creating a Community Classroom resource – aimed at supporting teachers to create brave, inclusive classrooms at the start of the school year and beyond.

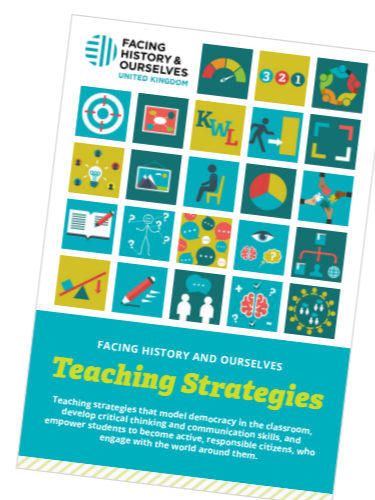
‘At the heart of all FH resources is building a safe classroom environment with your students, which creates trust and permission to be open and vulnerable in a way that is empowering.’

Facing History UK Teacher

We Train and Support Teachers

We trained 294 teachers and provided support to many more. Our training events included:

- A two-day Teaching *An Inspector Calls* Seminar.
- Nine one-hour online teacher conversations on topics such as Re-Examining Empire, Gender Inequality and Violence Against Women, and Standing Up for Democracy. These conversations allow teachers to learn about using our resources and also share thoughts, ideas and experiences with each other.
- Six webinars introducing teachers to specific resources or thematic work, including webinars on Black History Month, Discussing Race and Racism in the Classroom, and Holocaust Memorial Day.
- Three training sessions for teacher training programmes.



‘It has renewed my confidence to make an impact on the lives of the young people I work with. It has helped me to re-evaluate ideas and convictions I previously strongly held... It has been perhaps the most important single week in my personal and professional development thus far in my life.’

Facing History UK Seminar Attendee



Raising Awareness

To enable us to continue to grow our work – and impact many more young people – we have also undertaken significant activity to increase awareness of Facing History UK, what we can offer to teachers and schools and the impact that our work has.

We are also developing partnerships which can support our work through funding, in-kind support and working together to increase collective impact.

We Are Facing History UK – Standing Up for Democracy

On 10 May 2022 we hosted an evening for our network and potential new supporters to deepen their understanding of our work and give them an experience of being in a Facing History UK classroom. Attendees heard from experienced Facing History UK teachers about the power of using Facing History in their classrooms.

Attendees also explored our recently published Understanding the War in Ukraine lesson in an interactive session led by Facing History UK

teachers and staff. A real highlight of the evening was hearing from young poet Shazain whose poem reflecting on what he had learnt in his Facing History classrooms included the verses quoted opposite.

Partner Spotlight



‘Understanding, compassion, appreciating differences, shared experiences can lead to unity – this is where education is key and why I’ve enjoyed the lunch and learn sessions run by Facing History so much.’

Tokio Marine HCC Employee

Tokio Marine HCC have supported Facing History UK since 2019. We are proud to announce that they recently renewed this commitment for a further three years, with an increased grant amount to support our ongoing impact.

Facing History UK benefits in many ways from this partnership with highlights this year including:

- Raising awareness of our work through Lunch and Learn events with Tokio Marine HCC. Employees have been able to learn about topics such as Black History Month and Gender Equality while gaining a better understanding of the work we do with schools and their students.
- Being a recipient of the ‘Give an Hour’ scheme, which allows employees to opt to give an hour of their salary to charity.
- Receiving an annual grant, supporting us to provide resources and training events for UK teachers.

‘Tokio Marine HCC is proud to support the critical work of Facing History and Ourselves as we firmly believe that it is important that young people develop critical thinking skills, the ability to act ethically and have empathy for others. We also know that in developing these skills and attributes young people will be better employees in the future!’

Katherine Letsinger, Group Chief Financial Officer Tokio Marine HCC



‘lets all bring a revolution
a revolution of tolerance and of peace
where we all stand together
for every suffering to cease
the message that emanates from me
from all my cells, every one
is my motto, love for all and hatred for none’

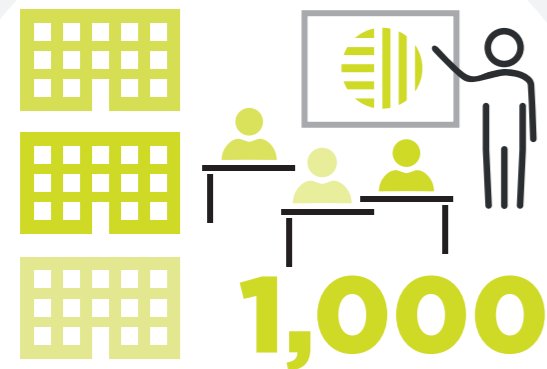
Shazain

5. Our Future Plans



The Financial Year 2023

Moving into the financial year 2023, the charity enters the fourth year of its five-year strategy. Our key goals in this strategic period are that by 30 June 2024:



1,000 schools will have at least one active Facing History UK teacher



10,000
10,000 teachers will have engaged with Facing History UK



1,500
Facing History UK will be training 1,500 teachers a year



To achieve these goals we expect to further grow the reach of the charity in years ending 30 June 2023 and 30 June 2024. We will achieve this through:

- Continuing to create new and update existing Facing History UK resources for use in classrooms across the UK.
- Relaunching our teacher engagement and support process – ensuring we are meeting the needs of teachers in today’s environment and creating a supportive and engaged Facing History UK teacher community.
- Returning to a mix of in-person and online workshops with a focus on providing opportunities for in-person training outside London, with a view to creating regional hubs of teachers in the future.
- Continuing to raise the awareness of our work through press, social media and events to support our outreach to teachers and engage potential donors in supporting this critical work.

‘Young people often feel they don’t have a voice, particularly teenagers may feel that they’re looked at negatively in society. I think this makes them feel that they can actually take action and do something that’s positive in the world.’

Facing History UK Teacher



Our Team

Our work is delivered by charity staff made up of a full-time Executive Director, a Senior Programme Associate, a Senior Curriculum Developer, a Programme Administrator and a Development and Operations Administrator. In FY23 the team will grow to include a Programme Associate and Supporter Engagement and Events Officer. We are also supported by a growing group of teachers and other experts who co-facilitate training and consult on events.

'At the heart of all FH resources is building a safe classroom environment with your students, which creates trust and permission to be open and vulnerable in a way that is empowering.'

Facing History UK Teacher



Financial Review 30 June 2022

Reference and administrative information

Trustees	R. Halbright (Chair) O. Dhillon A. Fitzgerald L. Levy D. Light R. Offer I. Pyne-Jones J. Wise
Executive Director	R. Martin
Registered office	CAN-Borough 7-14 Great Dover Street Southwark SE1 4YR
Charity registration number	1103592
Independent examiner	Buzzacott LLP 130 Wood Street London EC2V 6DL
Secretary	P. Wozny
Bankers	HSBC Bank PLC Harry Weston Road Binley Coventry CV3 2SH

Trustee's Report

Year to 30 June 2022

The trustees present their annual report together with the financial statements of Facing History and Ourselves (the 'charity') for the year ended 30 June 2022. Throughout the report, where the charity is referred to by name Facing History and Ourselves UK is used to distinguish the organisation from the US based Facing History and Ourselves Inc. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102). The address of the charity's registered office, together with other reference and administrative information, is detailed on page 17.

STRUCTURE, GOVERNANCE AND MANAGEMENT Constitution

The charity was registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 11 February 2004, as amended by written resolution dated 29 March 2004, with charity number 1103592. It has been operating in the UK independently of Facing History and Ourselves Inc., based in the US, since its formation. A decision was taken to convert the charity from its legal status as a charitable company limited by guarantee to one of a Charitable Incorporated Organisation (CIO). The charity's conversion was accepted by the Charity Commission on 31 October 2019 and with effect from 31 October 2019 the charity is constituted as a CIO.

Related party relationships

The charity is a partner of Facing History and Ourselves Inc. (FHAO Inc.). FHAO Inc. is an organisation based in Massachusetts in the US which was founded in 1976. FHAO Inc. supports an active network of over 150,000 educators across the US, separate partner charities in the UK and Canada, and partners around the world, including in South Africa, Colombia, Mexico and France.

The US partner of the charity acts as its adviser at the recommendation of the Board of Trustees and provides management services to the charity. Services to support Facing History dissemination in the UK are also provided

by FHAO Inc. staff. In the year ending 30 June 2022 there was a grant agreement in place between the two organisations. For the year ending 30 June 2023 a new grant agreement and agreement on how the two organisations work together, including the support provided to the charity, has been established.

Key management personnel

The key management personnel of the charity are composed of the trustees and the Executive Director. The day-to-day running of the charity is overseen by the Executive Director who is supported by a small staff team. The Executive Director reports directly to the Board of Trustees and receives support from FHAO Inc. Trustees set the salary levels for key management personnel, taking advice from the HR team providing support from FHAO Inc. and an independent salary benchmarking company to ensure the recommendations made to trustees are sufficient to ensure appointment of appropriately skilled and experienced staff while also taking account of the size and financial position of the charity. Key management remuneration for the year is detailed in note 7.

Roles of trustees and advisers

The strategic direction of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Constitution. The number of trustees shall not be less than three. Trustees are expected to be well informed about the charity's work and are encouraged to keep themselves up to date.

The charity shall call a General Meeting for any decisions that the members are required to take in addition to any other meetings in that year. The General Meeting is held at such times and places as the trustees deem appropriate. The charity also works with an Advisory Board which meets three or four times a year. They provide leadership on fundraising, outreach, and consultation on programmes.

Method of appointing trustees

When recruiting new trustees, the charity considers the candidate's professional qualifications and commitment to the Facing History mission and our work. The charity conducts recruitment through written applications followed by interviewing short-listed candidates. The potential trustee's candidacy is then introduced to the trustees for a vote. There must be a majority vote to elect.

Trustees receive general induction about the operations of the charity and are provided with the Good Governance Code to understand their responsibilities. Ongoing training is then tailored to the needs of the trustees.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. A risk management policy and risk register are in place for the charity. The greatest risk to the charity this year has continued to be our ability to fundraise given both the impacts of the pandemic and the increasingly challenging financial context in which we operate. Trustees have managed this risk by maintaining a tight budget for the financial year. The newly identified capacity for development will support the charity in increasing its fundraising activity and starting to build its pipeline of funders for the future.

FINANCIAL REVIEW

The results of the charity are set out on page 22.

It was another challenging year financially, in a climate where fundraising continued to be difficult. However, expenditure remained tightly managed and activity was controlled to ensure costs did not exceed funds raised for the year. The net result of this is that the charity ended the year in a position to contribute further to reserves and has now also secured additional resource for fundraising with a new postholder who started in September 2022. Total income for the year was £356,077 (2021: £473,080) and total expenditure was £344,142 (2021: £333,509). During 2022 there was a surplus of £11,935 (2021: surplus of £139,571).

The total funds of the charity at year end were £493,460 (2021: £481,525).

Reserves policy and going concern

The charity had free reserves of £479,580 (2021: £472,456) at 30 June 2022 which carry no donor restrictions and may be used to carry out any of the charity's objectives. This small increase in reserves provides some protection from the ongoing financial implications of the challenging fundraising environment for the charity. Income for 2023 is forecast to be higher than 2022 and trustees have determined that £33k of free reserves be used in FY23 to allow the charity to

develop its fundraising and income generation capacity which is needed to ensure longer-term sustainability. The trustees are committed to ensuring that there are six months of core operating costs (£172,000) held in reserves and based on the 2023 budget, the reserves exceed this criteria.

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements. Given the reserves position outlined above, at the time of signing, trustees can be confident that the organisation has sufficient funds for the next twelve months. The trustees therefore deem the charity to be an ongoing concern.

Information on fundraising practices

The charity complies with all GDPR requirements, thus protecting our funders' information. There were no complaints in relation to fundraising made within the year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

The law applicable to charities in England and Wales 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 income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in 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 Charities Act 2011, applicable Charity (Accounts and Reports) Regulations and the provisions of the governing document. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to independent examiner

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

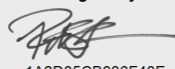
- so far as that trustee is aware, there is no relevant information of which the charity's examiner is unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the charity's examiner in connection with preparing their report and to establish that the charity's examiner is aware of that information.

Independent examiner

The independent examiner, Buzzacott LLP, have indicated their willingness to continue in office. The trustees will propose a motion reappointing the independent examiner at a meeting of the trustees.

This report was approved by the Board of Trustees, on 01/12/2022 and signed on their behalf by:

Trustee:

DocuSigned by:

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Date:

January 11, 2023

Independent examiner's report to the trustees of Facing History and Ourselves UK

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 30 June 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements as carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.
- I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Shachi Blakemore, ACA
Buzzacott LLP
Chartered Accountants
130 Wood Street
London EC2V 6DL

DocuSigned by:

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January 11, 2023

Statement of financial activities

Year to 30 June 2022

	Notes	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Income from:							
Donations and legacies	1	24,580	330,942	355,522	15,078	448,763	463,841
Other income	2	—	555	555	—	9,239	9,239
Total income		24,580	331,497	356,077	15,078	458,002	473,080
Expenditure on:							
Charitable activities	3	33,180	310,962	344,142	18,509	315,000	333,509
Total expenditure		33,180	310,962	344,142	18,509	315,000	333,509
Transfer between funds		13,411	(13,411)	—	—	—	—
Net income (expenditure) and net movement in funds	6	4,811	7,124	11,935	(3,431)	143,002	139,571
Reconciliation of funds:							
Total funds brought forward		9,069	472,456	481,525	12,500	329,454	341,954
Total funds carried forward		13,880	479,580	493,460	9,069	472,456	481,525

The notes on pages 27-31 form part of these financial statements.

All recognised gains and losses are included in the above statements of financial activities.

The net movement in funds arises from the charity's continuing operations during the above two years.

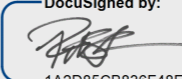
Balance sheet

Year to 30 June 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets:					
Debtors	8	11,120		93,114	
Cash at bank and in hand		500,081		410,216	
		511,201		503,330	
Creditors:					
Amounts falling due within one year	9	(17,741)		(21,805)	
Net current assets			493,460		481,525
Net assets			493,460		481,525
The funds of the charity:					
Restricted funds	10		13,880		9,069
Unrestricted funds					
General fund			479,580		472,456
Total funds			493,460		481,525

The financial statements were approved and authorised for issue by the Board of Trustees and signed on their behalf by:

Trustee:

DocuSigned by:

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Date:

January 11, 2023

Statement of cash flows

Year to 30 June 2022

		2022	2021
		£	£
Cash flows from operating activities			
Net cash provided by operating activities	A	<u>89,865</u>	<u>70,009</u>
Change in cash and cash equivalents in the year		89,865	70,009
Cash and cash equivalents at 1 July	B	410,216	340,207
Cash and cash equivalents at 30 June	B	<u>500,081</u>	<u>410,216</u>
A Reconciliation of net movement in funds provided by operating activities			
		2022	2021
		£	£
Net movement in funds (as per the statement of financial activities) Adjusted for:		11,935	139,571
Decrease (increase) in debtors		881,994	(76,731)
(Decrease) increase in creditors		(4,064)	7,169
Net cash provided by operating activities		<u>89,865</u>	<u>70,009</u>
B Analysis of cash and changes in net debt			
	2021	2022	2021
	£	£	£
Cash at bank and in hand	410,216	89,865	500,081
Total cash and cash equivalents	<u>410,216</u>	<u>89,865</u>	<u>500,081</u>

Principal accounting policies

30 June 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation of financial statements

These financial statements have been prepared for the year ended 30 June 2022 with comparative information provided with respect to the year ended 30 June 2021.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling and rounded to the nearest pound.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be

received and the amount of income receivable can be measured reliably. Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteered time is not recognised, although further information on volunteers' contribution can be found in the trustees' report.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including governance costs involved in undertaking each activity.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

All expenditure is inclusive of irrecoverable VAT.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

During FY22 the charity continued its cautious approach to

Notes to the financial statements

Year to 30 June 2022

managing the budget and minimising expenditure, given ongoing challenges relating to fundraising post pandemic and the impact of two years of not being able to undertake in-person fundraising activity. The charity finishes FY22 with £479,580 in free reserves and based on current forecasts it is expected that £33,000 of these reserves will be utilised in FY23. This will leave approximately £446,580 in reserves for FY24. This figure is in excess of six months' running costs and therefore at the time of signing, trustees can be confident that the organisation has sufficient funds for the next twelve months. The trustees therefore deem the charity to be an ongoing concern.

The financial statements have been based on the expectation of the charity continuing as a going concern for the next twelve months. The trustees believe that there are no uncertainties regarding the financial statements being prepared on a going concern basis.

Operating leases

Rentals under operating leases are charged to the statement of financial activities incorporating income and expenditure account on a straight-line basis over the lease term.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities incorporating income and expenditure account.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Significant judgements and estimates

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

1 Donations and legacies

	Restricted funds 2022	Unrestricted funds 2022	Total funds 2022	Restricted funds 2021	Unrestricted funds 2021	Total funds 2021
	£	£	£	£	£	£
Donations	24,580	142,680	167,260	15,078	153,294	168,372
Grants	—	153,225	153,225	—	246,660	246,660
Services in kind	—	35,037	35,037	—	48,809	48,809
Total donations and legacies	24,580	330,942	355,522	15,078	448,763	463,841

Included within grants is an unrestricted grant of £nil (2021: £1,671) received from the European Central Bank.

Included within donations is a restricted donation of £10,699 (2021: £10,699) from The Association of Jewish Refugees for the Holocaust and Human Behaviour and Contemporary Antisemitism Project.

2 Other income

	Unrestricted funds	
	Total 2022	Total 2021
	£	£
Workshop revenues	—	250
Fees – offsite seminars	555	1,050
Coronavirus job retention scheme income	—	7,939
	555	9,239

3 Analysis of expenditure on charitable activities

	Direct costs 2022 (note 4)	Governance costs 2022 (note 5)	Total 2022	Direct costs 2021 (note 4)	Governance costs 2021 (note 5)	Total 2021
	£	£	£	£	£	£
Educational operations	333,351	10,791	344,142	323,134	10,375	333,509

	Restricted funds 2022	Unrestricted funds 2022	Total funds 2022	Restricted funds 2021	Unrestricted funds 2021	Total funds 2021
	£	£	£	£	£	£
Direct costs (note 4)	33,180	300,171	333,351	18,509	304,625	323,134
Governance costs (note 5)	—	10,791	10,791	—	10,375	10,375
Total	33,180	310,962	344,142	18,509	315,000	333,509

4 Direct costs	Total 2022 £	Total 2021 £
Consultants	31,999	48,471
Administration expenses	7,085	3,287
Staff travel	2,673	148
Office expenses	8,435	3,593
Programme service expenses	3,256	4,555
Technology expenses	18	290
Staff costs (note 7)	244,848	213,981
Services in kind	35,037	48,809
Total	333,351	323,134

5 Governance costs	2022 £	2021 £
Accountancy costs	2,236	2,621
Legal services	3,095	2,054
Independent examiner's remuneration	5,460	5,700
Total	10,791	10,375

6 Net income (expenditure)	2022 £	2021 £
This is stated after charging:		
Independent examiner's remuneration	5,460	5,700

7 Staff costs	2022 £	2021 £
Staff costs were as follows:		
Wages and salaries	212,027	188,604
Social security costs	23,789	16,790
Pension cost	9,032	8,587
	244,848	213,981

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Direct staff	5	5
	5	5

7 Staff costs (continued)

During the year the number of employees earning £60,000 or more (including taxable benefits but excluding employer pension contributions) was as follows:

	2022 No.	2021 No.
£90,001–£100,000	1	1

The key management personnel of the charity comprises the trustees and the Executive Director. During the year, no trustees received any remuneration (2021: £nil), benefits in kind (2021: £nil) nor reimbursement of expenses (2021: £nil).

The total remuneration (including taxable benefit, employers' pension and employers' national insurance contributions) of the key management personnel was £108,936 (2021: £106,128).

8 Debtors	2022 £	2021 £
Owed from connected charity (note 13)	7,568	61,009
Other debtors	—	10,849
Prepayments and accrued income	1,722	21,256
Pledges and grants receivable	1,830	—
	11,120	93,114

9 Creditors: Amounts falling due within one year	2022 £	2021 £
Other creditors	5,224	6,195
Accruals and deferred income	12,517	15,610
	17,741	21,805

10 Restricted funds	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2022 £
Restricted funds:					
Evaluation Project	8,970	—	(2,395)	(6,575)	—
Holocaust and Human Behaviour and Contemporary Antisemitism Project	99	10,700	(30,785)	19,986	—
Seminar Bursaries	—	13,880	—	—	13,880
	9,069	24,580	(33,180)	13,411	13,880

10 Restricted funds (continued)

	<i>Balance at 1 July 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Restricted funds:</i>				
<i>Evaluation Project</i>	12,500	—	(3,530)	8,970
<i>Holocaust and Human Behaviour and Contemporary Antisemitism Project</i>	—	15,078	(14,979)	99
	<u>12,500</u>	<u>15,078</u>	<u>(18,509)</u>	<u>9,069</u>

The Evaluation Project funds were provided to enable us to undertake evaluation of any aspect of our work. This work commenced in FY21 and continued in FY22. £6,575 of these funds was transferred to the Holocaust and Human Behaviour and Contemporary Antisemitism Project to undertake evaluation of our training and resources for teaching Holocaust and Human Behaviour. The remaining £2,395 was utilised to begin an evaluation pilot of our Teaching An Inspector Calls Unit.

The Holocaust and Human Behaviour and Contemporary Antisemitism Project aims to increase the number of schools teaching Holocaust and Human Behaviour (HHB) in the UK, providing the tools and support teachers need to ensure that their students understand the legacy of the Holocaust and the ongoing dangers of antisemitism today. Funds were used in FY22 to continue to promote the resource, to research and write the contemporary antisemitism resource and to provide ongoing opportunities for teachers to engage in training. The project has been extended into FY23 to enable a greater number of beneficiaries to benefit from the project.

Seminar Bursary funding was established as a result of our Christmas Big Give campaign. This funding will provide bursaries for teachers to participate in our online and in-person seminars with funding available for 56 teachers. These funds will be used to provide these bursaries in FY23 and beyond.

11 Analysis of net assets between funds

Analysis of net assets between funds – current year:

	Restricted funds 2022	Unrestricted funds 2022	Total funds 2022
	£	£	£
Current assets	13,880	497,321	511,201
Creditors due within one year	—	(17,741)	(17,741)
	<u>13,880</u>	<u>479,580</u>	<u>493,460</u>

11 Analysis of net assets between funds (continued)

Analysis of net assets between funds – prior year:

	<i>Restricted funds 2022</i>	<i>Unrestricted funds 2022</i>	<i>Total funds 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Current assets</i>	9,069	494,261	503,330
<i>Creditors due within one year</i>	—	(21,805)	(21,805)
	<u>9,069</u>	<u>472,456</u>	<u>481,525</u>

12 Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £9,032 (2021: £8,587).

13 Related party transactions

The charity is a partner of Facing History and Ourselves Inc. (FHAO Inc.). FHAO Inc. is an organisation based in Massachusetts in the US which was founded in 1976.

Under the agreement between the charity and FHAO Inc., FHAO Inc. provides services to the charity on a pro bono basis. A gift in kind for these services has been recognised totalling £28,637 (2021: £44,919). The in-kind services comprised accountancy services, HR support, IT and web support, programme content development, fundraising support and marketing and communications support.

FHAO Inc. received donations totalling £7,568 (2021: £61,009) from individuals on behalf of the charity in the year to 30 June 2022.

During the year to 30 June 2022, the charity's trustees and their related parties made donations totalling £96,978 (2021: £140,192) of which £4,767 was receivable via Facing History and Ourselves Inc. (FHAO Inc.) (2021: £47,110).

At 30 June 2022, after exchange rate adjustments, a balance of £7,568 (2021: £61,009) was payable by Facing History and Ourselves Inc. (FHAO Inc.).

