

ANNE FRANK TRUST UK
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

ANNE FRANK TRUST UK
(A company limited by guarantee)
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ANNE FRANK TRUST UK**(A company limited by guarantee)****REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees	Daniel Mendoza OBE, Chair Jeffrey Kriek, Treasurer Professor Dominic Abrams, Lead Trustee for Evaluation Aretha Banton, Designated Safeguarding Trustee Ruth Barnett, Lead Trustee for Communications (appointed 28 April 2022) Michael Bettles, Lead Trustee for Education Bernard Howard, Vice Chair Joanna Myerson, Lead Trustee for Governance Miranda Wayland, Lead Trustee for Equality and Diversity Uzma Zahid
Company registered number	02612141
Charity registered numbers	1003279 and SC040488
Principal office and registered office	Star House 104-108 Grafton Road London NW5 4BA
Company secretary	Tom Asher (appointed 14 March 2022)
Chief executive officer	Tim Robertson
Independent auditors	Blick Rothenberg Audit LLP Chartered Accountants and Statutory Auditor 16 Great Queen Street Covent Garden London WC2B 5AH
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ National Westminster Bank Plc Winchester, Old Bank 105 High Street Winchester Hants SO23 9AW

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT****FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their report with the financial statements of The Anne Frank Trust UK for the year ended 31 December 2022.

Section 1: Objectives and activities

The objects of the Anne Frank Trust UK, as registered with the Charity Commission and the Scottish Charity Regulator, are “to advance public education in the United Kingdom and elsewhere in the principles of religious and racial tolerance and of democracy as illustrated by the life and diary of Anne Frank; and the promotion of equality and diversity for the public benefit by carrying out activities to foster understanding between people from diverse backgrounds with reference to the life and diary of Anne Frank”.

The Trust summarises its **mission** as follows:

“Learning from Anne Frank and the Holocaust, we empower young people aged 9 to 15 to challenge all forms of prejudice.”

Taking account of the Charity Commission's guidance on public benefit, the Trust's **vision** is for a world free from discrimination.

The Trust carries out its activities through a commitment to the following **values**, each epitomised by a quotation from Anne Frank's Diary:

- Equity. “We're all leading lives that are different and yet the same.” (6 July 1944)
- Learning. “Oh, there's still so much to find out and learn.” (11 May 1944)
- Positivity. “I still believe, in spite of everything, that people are truly good at heart.” (15 July 1944)
- Integrity. “You know I'm always honest with you.” (6 May 1944)
- Environmental responsibility. “Nature is the one thing for which there is no substitute!” (13 July 1944)

The trustees have set **four** objectives as the focus for the charity's activities, each with a direction for strategic development:

1. Education objective. Strategic direction – to intensify our impact.
2. Communications objective. Strategic direction – to create clarity and build trust.
3. Fundraising objective. Strategic direction – to diversify and grow our income.
4. Operations objective. Strategic direction – to be a compliant and efficient organisation.

Most of the Trust's charitable activities are delivered under the Education objective. The focus is on **9- to 15-year-olds** because they relate closely to Anne Frank (who was aged 13 to 15 when writing her diary) and because this age is crucial to the formation of lifelong values and beliefs. The activities are delivered by the Trust's **Anne Frank Workers**, who are based around the country and are trained in teaching, youth work and mentoring.

The Trust's educational offer has three strands:-

- i. **Schools programme.** This is delivered to groups of up to 30 pupils. The learning begins with Anne Frank, the Holocaust and antisemitism, before looking at prejudice in all forms today. There are two versions of the Trust's 2-day core programme – *A History for Today*, which focuses around a pop-up exhibition about the life of Anne Frank, and *Voices for Equality*, which draws on multi-media extracts from Anne Frank's Diary. In both versions the young people are trained to share their learning with fellow pupils, by leading exhibition tours or other learning activities. This peer education both deepens the learning for the peer educators and disseminates it to others.

The Trust's offer to schools also includes 1 to 2-hour workshops on specific forms of prejudice, including antisemitism, homophobia, Islamophobia, sexism, transphobia, anti-Black racism, and prejudice against Gypsy Roma Traveller people. The workshops are run either on a stand-alone basis or as a follow-on to the core programme.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

- ii. **Online learning programme.** This consists of 1-hour live events held on key dates such as Anne Frank's birthday, Black History Month, Holocaust Memorial Day, Pride Month and World Book Day. Each event raises awareness about a specific form of prejudice through the expertise or lived experience of guest speakers. Students attend in whole class groups or assemblies. They interact with the guests via live messaging, and are given classroom tasks, before making their own commitment to challenge prejudice.
- iii. **Ambassadors programme.** Introduced in January 2022, this sustains and enhances the learning for young people who have completed the Trust's core programme and wish to go further in their anti-prejudice role as Anne Frank Ambassadors. The scheme is targeted especially at those who are disadvantaged or have lived experience of prejudice. Each ambassador is mentored by an Anne Frank Worker to create and follow an individual journey of learning and empowerment. This may mean challenging prejudice in their own communities, joining campaigns, or participating in special Anne Frank Trust projects such as skills workshops, residential study trips and public events.

To achieve wider impact, the Trust also runs charitable activities under its **communications** objective. These bring the charity's anti-prejudice message to the public through press coverage, social media, publications, events, a monthly e-bulletin, short films and a comprehensive website. Through the ambassador programme, these communication activities are increasingly focused on and led by young Anne Frank Ambassadors.

Section 2: Achievements and performance

In 2022, the Anne Frank Trust's schools programme reached 52,596 young people in 232 schools. A further 36,164 young people from 494 schools participated in online learning events, so the charity's **total reach for the year was 88,760 young people in 726 schools**. This was **more than double the number of young people reached in the previous year** (2021: 21,433 young people in 135 schools, plus 20,174 online learners in 640 schools, making a total of 41,433 young people in 775 schools).

2022 saw the Trust establishing the delivery and quality of the 3-strand educational offer introduced the previous year (outlined in Section 1 above). Led by Director of Education Sarah Nuzum, and overseen by the Education Committee of the board, key achievements during the year included:

- Successfully launched the **major new Ambassadors Programme**, recruiting 107 peer educators as Anne Frank Ambassadors by the end of 2022, making each of them into a direct service user of the charity (with appropriate parental permission, data protection and safeguarding procedures), and providing them with a substantial range of learning and empowerment opportunities outside school hours:-
 - o Individual and group **mentoring** for each ambassador by their allocated Anne Frank Worker - with training for the workers to undertake this new role.
 - o Online **skills workshops** on topics including public speaking, writing skills and use of social media.
 - o Two **residential study trips**, each with 15 ambassadors, accompanying staff and appropriate risk assessment – one in the summer holiday to the Lake District Holocaust Project, one in October half term to the Anne Frank House in Amsterdam.
- Grew the frontline education delivery team from 7 to **9 Anne Frank Workers**, with the location of two of the posts enabling the schools programme to extend into two new regions – Cumbria and South Yorkshire.
- Created a post of Education Development Manager (Naomi Griffiths Littlechild), who led a co-ordinated plan of improvements in education practice and procedures – including team training and a **Quality Building Programme** of peer observation and feedback.
- Working closely with the Trust's Data Manager (David Holmes), made significant progress in collecting and monitoring **data on education activity and performance**. For example, this enabled the Education Committee to set Key Performance Indicators that at least 25% of schools reached should be new to the Trust and at least 25% should have high levels of disadvantage. These targets were exceeded: 60% of schools in 2022 were new to the Trust and 49% were above the national average for Free School Meals.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

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- Created, piloted and rolled out new schools **workshops on disablism and transphobia**.
 - Introduced a new **Link Schools** programme – with schools applying for a 3-year relationship with the Trust, including annual core programme delivery, a range of joint working opportunities, and evaluation of school-wide impact. Eleven secondary schools were recruited into the programme, and Year 1 activities included setting baseline data and providing online professional development sessions for teachers. The programme is led by Assistant Director of Education, Grace Nelson.
 - Ran a **national conference** for peer educators in Manchester in March 2022. Eighty young people attended from 11 secondary schools. They participated in cross-school learning teams on the theme “making my voice heard” (from the Diary entry of 11.4.44). Guest speakers included ex-Yorkshire cricketer Azeem Rafiq and Councillor Bev Craig, Leader of Manchester City Council
 - Held two events to mark the **75th anniversary of the publication of Anne Frank’s Diary**:-
 - At the Annual Lunch for Holocaust Memorial Day in January 2022, Anne Frank peer educators from Brinsworth Academy in Rotherham, Grove Academy in Dundee and Oaks Park High School in Ilford performed a script of personal responses at a reception of distinguished guests including Dame Joanna Lumley and HRH The Duchess of Cornwall (now HM The Queen Consort).
 - In June, peer educators from Oaks Park High School in Ilford and Swanlea School in Whitechapel presented a history of Anne Frank’s Diary at a reception at the Royal Society of Arts, with actor and writer Sarah Solemani as guest speaker.
 - Launched a **new website** focused primarily on engaging new schools and providing teachers with accessible information about the Trust’s educational offer. Features include refreshed branding, video introductions to programmes, and a hub of learning resources and examples of young people’s work.
 - Continued to develop the quality and reach of **online learning** events, for example by running an event for the first time on International Day for Disability.
 - Piloted working with **football academies** by providing workshops during summer holidays for young players at Bows Soccer Academy in Hertfordshire.
 - Commissioned a **creative project** for Holocaust Memorial Day 2023, in which peer educators from three primary schools (Bill Quay in Gateshead, Starbank in Birmingham, and Summerswood in Hertfordshire) worked with Apples and Snakes arts company to write and present a performance poem “Dearest Anne”.
 - Continued to develop the Trust’s **strategic partnerships**: through the Anti-Bullying Alliance, The Belong Network, the European Network for Countering Antisemitism, the Holocaust Memorial Day Partnership Group, and the network of international partners of the Anne Frank House Amsterdam. In addition, in October 2022, the Trust’s chief executive went on a group trip with the Council for Christians and Jews to study the conflict between Israelis and Palestinians; this led to team-wide learning and new partnerships beneficial to the charity.

The trustees see **equality, diversity and inclusion** as fundamental to the charity’s values and performance. The focus of this work during 2022 was on engaging with the Jewish community (see below), but also included:

- a survey to monitor the diversity of staff and trustees,
 - increasing the diversity of the education delivery team by recruiting Jewish and disabled staff,
 - new schools workshops on disablism and transphobia,
 - new evaluation practices which enabled the Trust for the first time to report the equity of impact by race, gender and religion,
 - EDI Lead Trustee Miranda Wayland having a roving role across all 4 board committees, and playing a key role in the team restructuring to ensure fairness.
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ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees regard **safeguarding** as underpinning all the charity's activities. A safeguarding update is reported to every board meeting, safeguarding is scrutinised in detail by the board's Education Committee, and all staff and trustees are required to complete safeguarding training. During 2022, the Trust's safeguarding policy and procedures were updated to reflect new Government guidance for schools, and education staff were trained about safeguarding within the new Ambassadors Programme, which for the first time gives the Trust direct case responsibility for individual young people. Any concerns are reported to the charity's Designated Safeguarding Lead (Sarah Nuzum) for assessment and appropriate action. No safeguarding incidents occurred during 2022.

Relations with the Jewish community

The trustees see the Anne Frank Trust as **proudly both Jewish and for everyone**. The charity was founded by members of the Jewish community, and has always had Jewish trustees, staff and funders. The Jewish experience of Anne Frank in the unique context of the Holocaust is the fundamental point of reference throughout the Trust's education programmes, and the Trust has exceptionally strong evidence of impact on antisemitism (see below). At the same time, most of the Trust's team, beneficiaries and donors are not Jewish, and the charity has always aimed at challenging prejudice of all kinds.

In July 2022, the Trust was heavily **criticised on Twitter and in the Jewish press** after using a freelance youth worker who turned out to have made antisemitic remarks in the past. The youth worker had facilitated an online workshop with Anne Frank Ambassadors. An internal investigation showed that there had been no inappropriate learning in the workshop, but the Trust was further criticised for other associations and educational examples. It was clear that offence had been caused to people in the Jewish community, especially many who were unfamiliar with the charity's work.

The Trust issued a public apology and identified **three areas of response**:-

- i. **Addressing the mistakes** that had been made – including vetting of freelancers and other associates, ensuring good understanding of Jewish culture across the staff team and board, and maintaining close links with key Jewish organisations.
- ii. **Communicating the charity's work** more effectively – notably the fact that, as well as tackling all forms of prejudice, the Trust's education programmes are grounded in teaching about the Holocaust and antisemitism.
- iii. **Remaining clear and confident** in the value of the Trust's unique multi-prejudice educational approach.

The trustees published and implemented a Restoring Trust Plan, whose actions include:

- **Reaching out and listening** to a wide range of organisations and individuals in the Jewish community. This was undertaken especially by the chair of trustees and chief executive in autumn 2022.
- Implementing a new **Due Diligence** Policy and Procedure for ensuring the suitability of contractors, speakers and all other associates of the charity before appointment.
- Formally adopting the International Holocaust Remembrance Alliance **definition of antisemitism** and providing training about it for all staff and trustees. (The definition was already used in the Trust's education programmes.)
- Targeting **staff recruitment** to attract more Jewish staff (which resulted in 3 Jewish colleagues joining the team during 2022).
- Creating a new post of **Jewish Community Engagement Manager** (Austen Garth) to embed knowledge of Jewish culture across the organization and foster effective partnerships with Jewish stakeholders locally and nationally.
- Recruiting **advisors** with Jewish experience or expertise around antisemitism onto the board committees for communications and education.

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FOR THE YEAR ENDED 31 DECEMBER 2022**

- Commissioning an **independent review of the Trust's education programme** in relation to Jewish culture and antisemitism. The reviewing consultant is supported and challenged by an advisory group of key stakeholders from the Jewish community, chaired by Marie van der Zyl OBE, President of the Board of Deputies of British Jews. The recommendations will be published in late 2023, with a response by the trustees.

As a result of the risk to the Trust's reputation, the trustees submitted a Serious Incident Report to the Charity Commission in August 2022. The Commission was satisfied with the response made through the actions above.

Section 3: Impact

The trustees place a high priority on impact evaluation, and the Trust has an outstanding track record in this area. Monitoring and evaluation are integrated the operation of all the Trust's educational programmes. Data are inputted by staff and analysed through a research partnership with social psychologists at the University of Kent, led by Professor Dominic Abrams OBE. 2022 saw the appointment of a new PhD student, Sarah Walton, whose research will focus on evaluation of the Ambassador Programme.

Every year the Trust publishes a report of the latest impact data. In November 2022, this was ***Effective Against Prejudice - The Impact of the Anne Frank Trust's Education Programme 2021-2022***. There were findings in three areas:-

Impact on social attitudes

from a sample of 1,428 young people trained as peer educators

- A significant proportion progress in their attitudes towards every social group tested in the evaluation: Black, Christian, disabled, female, Gypsy, Jewish, LGBTQ, male, Muslim, old, refugee, and white.
- 84.4% progress in their attitudes towards at least one social group. This rises to 91.2% for young people in primary schools.
- 43.7% progress in their attitudes towards at least half of these groups.
- The greatest progress is towards Jewish people, with 52.3% of young people becoming more positive.
- Young people of different ethnic groups, genders and religions all make significant progress.
- Christian, Muslim and Non-Religious young people all make significant progress in their attitudes towards each other, but the progress in their attitudes towards Jewish people is even greater.
- Young people with the most negative attitudes make the greatest progress.
- There is initial evidence that the Trust's new Voices for Equality programme has an even greater impact than the long-established exhibition programme.

Impact on knowledge and understanding

from a sample of 646 young people who took part in workshops

- Nearly three-quarters (73.1%) make significant progress in their knowledge about prejudice.
- This rises to 89.2% among young people who start out with lower levels of knowledge.
- More than two thirds (67.6%) become better able to recognise prejudice.
- Over half (53.2%) develop greater empathy towards victims of prejudice.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Empowerment

Anne Frank Ambassadors said in focus groups that:

- They are increasingly passionate and confident to challenge prejudice in all its forms.
- Being called an Anne Frank Ambassador gives them a strong sense of responsibility to make a difference.
- The Anne Frank Trust is enhancing their sense of agency by:
 - providing a safe space and peer group for talking about prejudice,
 - introducing them to anti-prejudice strategies such as public speaking and creative writing.
- They see prejudice being normalised in the banter among many young people.
- They are concerned about misinformation about prejudice, especially on social media

The University of Kent's **conclusions** were:

- The Anne Frank Trust's education programme continues to be **highly effective in addressing prejudice**. Its impact is evident in the demonstrable progress that young people make in their attitudes towards different social groups, as well as in knowledge, critical thinking and the confidence to take action.
- This year's large sample size and the 4-year track record of data make these conclusions **more convincing than ever**.
- The results provide continuing validation of the Trust's educational approach – that learning about Anne Frank and the Holocaust impacts **not only on antisemitism but on prejudice generally**.
- The Trust's greatest impact is on those young people who start out with the most negative attitudes and lowest levels of knowledge – i.e., it **benefits most those who need it most**.
- Young people of different ages, ethnicities, genders and religions all make significant progress, and the **impact is notably consistent** across Asian, Black and White ethnic groups.
- There is very encouraging early evidence of the **effectiveness of key innovations** in the Trust's educational provision – the increased focus on primary schools, the *Voices for Equality* programme, and the newly launched Ambassadors Programme.

The full impact report is available on the Trust's website: <https://www.annefrank.org.uk/>.

Section 4: Financial review

Key financial achievements of 2022 include:

- a 25% growth in income on the previous year – from £1,286,873 in 2021 to £1,603,691 in 2022;
- a significant improvement in value for money, with the charity's overall unit cost per beneficiary falling by 29% from £25.92 in 2021 to £18.52 in 2022;
- maintenance of unrestricted reserves of at least 3 months' core operating costs.

Making use of the increased income and returning the charity to full productivity after the pandemic, the trustees increased expenditure by 54% to £1,650,140 (2021: £1,070,029). However, the income growth in the first half of the year fell rapidly after the summer, so the board implemented a staff restructuring to achieve savings in the final quarter of the year. These savings were unable to prevent an overall deficit on the year of £46,449 and a fall in the level of unrestricted reserves from £495,823 in 2021 to £367,214 in 2022, but the restructuring has put the charity in a good position to return to a surplus in 2023.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022****4.1: Income and fundraising**

The charity's total income in 2022 of £1,603,691 represents a **25% increase** on the previous year (2021: £1,286,873).

Income fell in second half of the year for two main reasons:

- **Relations with the Jewish community** (see page 5 above). The Trust's fundraising team, led by Development Director Lara Wilks Sloan, kept in close contact with all funders about the concerns raised in summer 2022. Around 10 Jewish donors withdrew their support, though nearly all have since returned. One corporate partner ended their in-kind support. One major donor and one grant-making trust are waiting for the outcome of the independent review. However, most donors were unconcerned. Of those who were concerned, most were satisfied with the Trust's response, and many were very complimentary about it.
- **National political and economic context.** The changes of Government leadership in the summer and autumn of 2022, and their economic impact, led to a rapid fall in income for many charities. Earlier in the year the Anne Frank Trust had been in conversation with two Government departments that had previously funded the Trust and were expecting to invite bids for new grant funds. Instead, the Government cut spending and neither of these departments has since offered any relevant funding opportunities. The result was that, instead of achieving anticipated growth, the Trust's income from the public sector fell by 27% to £305,574 (from £420,640 in 2021).

The Trust's biggest **public sector** grant in 2022 was from the Department for Education's anti-bullying programme. The Trust's use of this funding addresses bullying derived specifically from prejudice. Other public sector income came from local authorities, particularly in Scotland.

The Trust's single largest source of income continues to be the **Annual Lunch** held to mark Holocaust Memorial Day every January. The 2022 Lunch, held on 24 January at the Intercontinental Park Lane, also marked the 75th anniversary of the publication of Anne Frank's Diary. HRH The Duchess of Cornwall (now HM The Queen Consort) attended as Guest of Honour, and Dame Joanna Lumley was Guest Speaker. The event raised £502,903, a **47% increase** on the previous year (2021 Annual Lunch income: £342,887) and the first time in the 19-year history of the event that income surpassed half a million pounds.

The Trust benefits from the loyal and generous support of many **individual donors**, including those who give regularly as Friends of Anne Frank. Key initiatives in individual giving in 2022 included an online auction for the 75th anniversary of Anne Frank's Diary, and the Big Give fundraising campaign in the run-up to Christmas.

The trustees are particularly grateful to the **major donors** who give at patron level, including:

Claudine and Ray Bloom
Susanna Constable
Michael Esfandi
The Harris Family
Richard and Annie Kleiner
Michelle and Daniel Mendoza
JJ Ofer
Magnus Rausing
Pardeep and Bim Sandhu
Susan and Graham Tobbell

Peggy Brett
Lyll and Candice Cresswell
Adam and Sara Franks
Geoffrey and Judith Jayson
The Lewis Family
Melih Odemis
Peter Oppenheimer – Goldman Sachs Gives
Christian and Myrto Rochat
Daphne Schild and The Schild Family
Anna and Paul White MBE

The trustees greatly appreciate the **corporate partners** who provide both financial and in-kind support to the charity. In 2022 these included:

- pladis Global, corporate sponsor of the Annual Lunch
- Penguin Random House, the UK publisher of the Diary
- Brown Rudnick LLP

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trust continues to be successful in securing income from charitable **trusts and foundations**. The trustees are grateful to all these funders, who in 2022 included:

The 29th May 1961 Charity	The Aimwell Charitable Trust
All Aboard Shops Limited	Alma & Leslie Wolfson Charitable Trust
The Andor Charitable Trust	Anne Frank Fonds, Switzerland
Arnold Clark Community Fund	The Bloom Foundation
The Charles Wolfson Charitable Trust	Chesterhill Charitable Trust
DWF Foundation	Dulverton Trust #iwill Fund
Edward Cadbury Trust	Esmee Fairbairn TASK Fund
The Gannochy Trust	The Harold Hyam Wingate Foundation
The Humanitarian Trust	Ian Karten Charitable Trust
JE Posnansky Charitable Trust	The J P Jacobs Charitable Trust
Ken and Edna Morrison Charitable Trust	The Lord Leonard and Lady Estelle Wolfson Foundation
The Kobler Trust	The Masonic Charitable Foundation
The Michael & Anna Wix Charitable Trust	Milton Damerel Trust
The Paul Hamlyn Foundation	Ploughshares
Philip King Charitable Trust	The Reed Foundation
The Robertson Trust	Shoresh Charitable Trust
The Souter Charitable Trust	Sybilla and Leo Friedler Charitable Trust
W A Cargill Fund	The Vandervell Foundation

The Trust is committed to **best practice in fundraising**. It is registered with the Fundraising Regulator and works to the Regulator's Code of Fundraising Practice. Particular care is taken to ensure that fundraising material is not intrusive and has clear instructions for how recipients can remove themselves from a mailing list. The Trust received no complaints about fundraising during 2022.

4.2: Expenditure

The Trust's total expenditure in 2022 of £1,650,140 represents an **increase of 54%** on the previous year (2021: £1,070,029). The trustees intended this growth to return the charity to full operational productivity after the pandemic, as well as creating a platform for future development. The effectiveness of this plan can be seen in the significant increases in the charity's reach and impact (see Sections 2 and 3 above).

The Trust is providing **increasingly strong value for money**, with the unit cost per beneficiary falling by 28% from £25.92 in 2021 to £18.59 in 2022 (total expenditure of £1,650,140 divided by 88,760 beneficiaries).

The bulk of the Trust's charitable expenditure is on **staffing**. In the spring of 2022 the trustees carried out a full review of salaries, introducing for frontline staff a structure of annual increments based on satisfactory appraisals, and agreeing a cost of living increase to promote staff wellbeing and retention. In the autumn, once it became clear that income targets would not be met, the trustees achieved savings through a restructuring of posts which included 3 compulsory redundancies.

Expenditure on fundraising increased to £382,907 (2021: £217,725). This was partly because the Annual Lunch returned to being in-person, after being online during the pandemic in 2021, and partly because of a planned investment in fundraising staffing. The proportion of the charity's total expenditure spent on fundraising was 23% (2021: 20%); the trustees are confident that this proportion will fall as fundraising enables the charity to grow.

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FOR THE YEAR ENDED 31 DECEMBER 2022**

4.3: Outturn and reserves

Despite the overall growth in the Trust's income, the downturn in the second half of 2022 was so rapid that the savings were unable to counter it in full by the end of the year. The result was a deficit on the year of £46,449 (compared with a surplus of £216,844 in 2021) and a reduction in the level of unrestricted reserves as at 31 December 2022 to £367,214 (2021: £495,823).

However, this outcome still met the trustees' policy of maintaining unrestricted reserves of between 3 and 6 months of core charitable expenditure. It represents 3.5 months of core charitable expenditure. The trustees give the highest priority to maintaining this safe level of reserves during the continuing challenges of the national economic context.

The savings and restructuring at the end of 2022 included out-sourcing the Trust's financial administration to an accountancy contractor who can offer more detailed monitoring of cashflow and reserves. This measure, together with a robust fundraising plan focused particularly on major donors, make the trustees confident of returning to growth and surplus in 2023 and beyond.

Section 5: Structure, governance and management**5.1: Constitution and status of the charity**

The Anne Frank Trust UK is incorporated as a company limited by guarantee (Company No 02612141) and registered as a charity in England & Wales (Charity No 1003279) and in Scotland (Scottish Charity Number SCO40488). The Trust's governing document consists of the Memorandum and Articles of Association adopted on 30 April 1991 and last amended on 16 September 2016.

The Trust is the official UK partner of the **Anne Frank House** in Amsterdam and is endorsed by the **Anne Frank Fonds** in Basel, Switzerland. The Fonds is the foundation which owns the copyrights of Anne Frank's writings and many of the Frank family photographs. These connections give the Trust unique permission to use Anne Frank's name, image and works for educational purposes in Britain. The Trust remains legally and financially independent of both the House and the Fonds.

5.2: Recruitment and appointment of trustees/directors

Trustees are appointed by the board to meet any gaps identified through a regular skills audit. Appointments are usually made through an open recruitment round, occasionally by approach to individuals with particular expertise. One new trustee was appointed in 2022: Ruth Barnett as a communications specialist. Whatever their specialism, all trustees carry the same legal and strategic responsibility for the charity overall. Trustees usually serve up to two terms of 3 years, but the board may extend by up to two further terms of 3 years if this is in the best interests of the charity.

All Trustees give their time freely and may be reimbursed for expenses only. No trustees claimed expenses in 2022.

As members of the Limited Company, trustees agree to pay an amount not exceeding £1 in the event of the company being wound up.

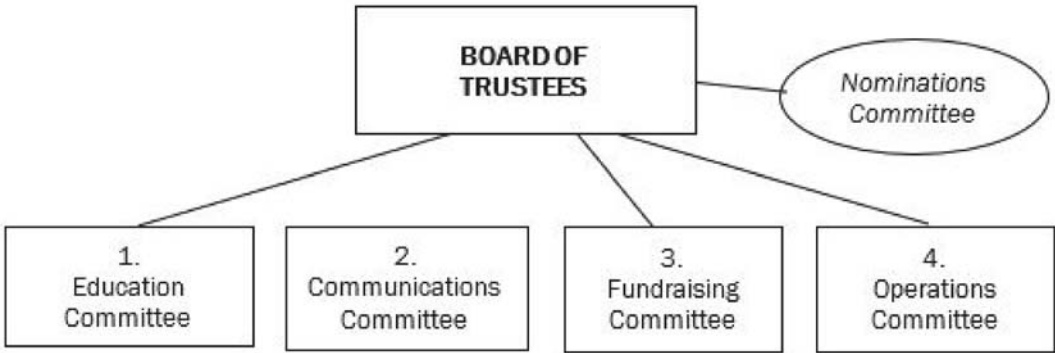
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

The following Trustees, who are also company directors for the purposes of company law, were in office as at the date of signing this report and served throughout the year except where shown:

Daniel Mendoza OBE, Chair
Caroline Hoare, Vice Chair (resigned 19 December 2022)
Jeffrey Kriek, Treasurer
Professor Dominic Abrams, Lead Trustee for Evaluation
Aretha Banton, Designated Safeguarding Trustee
Ruth Barnett, Lead Trustee for Communications (appointed 28 April 2022)
Michael Bettles, Lead Trustee for Education
Bernard Howard, Vice Chair
Joanna Myerson, Lead Trustee for Governance
Paul Stein, Lead Trustee for Fundraising (resigned 1 January 2022)
Miranda Wayland, Lead Trustee for Equality and Diversity
Uzma Zahid

5.3: Governance structure

In addition to attending quarterly Board meetings, trustees may take specific roles, such as Treasurer and Designated Safeguarding Trustee, and all trustees are members of at least one sub-committee.



Each committee is chaired by a trustee with relevant expertise, is attended by one or more other trustees, is supported by the relevant member of the Senior Management Team, and may co-opt external advisory members. The Operations Committee is chaired by the treasurer and meets at least once a quarter to scrutinize finance, fundraising, legal matters, risk, remuneration and human resources. The other committees meet 2 or 3 times a year. During 2022, governance of fundraising has been carried out by the Operations Committee. A nominations committee is created when needed to recruit new trustees.

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FOR THE YEAR ENDED 31 DECEMBER 2022**

5.4: Staffing structure and support

The Trust's executive is led by the **Senior Management Team**, providing the main operational co-ordination and strategic momentum for the charity. The team's five members are:

- Chief Executive, Tim Robertson (appointed June 2018) – to whom the trustees delegate overall authority for the day-to-day running of the charity
- Director of Education, Sarah Nuzum (appointed April 2019) – responsible for all the Trust's charitable activities in schools, communities and online
- Director of Communications, Laura Burnell (May to December 2022) – responsible for internal and external communications.
- Director of Development, Lara Wilks Sloan (appointed August 2018) – responsible for fundraising.
- Director of Operations, Tom Asher (appointed March 2022) – responsible for operational planning, finance, HR, governance, risk, evaluation, IT and all organisational infrastructure. (The previous Director of Operations, Jonathan Bruck, left the Trust for a more senior job in 2021. The post was covered by Nina Pavitt on an interim basis from August 2021 to March 2022.)

The Senior Management Team co-ordinates, reviews and develops performance through **three levels of planning**:

- the overall 3-year strategic plan for the charity, as approved by trustees,
- an annual operational plan with quarterly Key Performance Indicators which are reported quarterly to the Board,
- more detailed workplans for teams, projects, and individual members of staff.

Staff management is underpinned by Support and Supervision meetings, where each member of staff meets one-to-one with their line manager every 4-6 weeks. The decisions of these meetings are recorded in writing. The Chief Executive's Support and Supervision is provided by the Chair of Trustees.

Staff communication and effectiveness are supported by a calendar of recurring meetings – Senior Management Team meetings every Monday morning, whole staff team meetings for an hour every Tuesday afternoon, and a termly whole staff day for strategy review or training, plus regular meetings of the education and fundraising teams. Internal co-ordinating panels are held monthly to monitor and plan cross-team working in four key areas: communications, evaluation, data and grants.

Staff also have the support of an Employee Assistance Programme, and training and coaching from the Trust's wellbeing partner, WRKWLL (Workwell).

Risk management

The Trust's Director of Operations Tom Asher maintains an ongoing organisational Risk Register. This is monitored by the Senior Management Team, scrutinised quarterly by the Operations Committee, and approved quarterly by the Board. Areas covered in the register include finance, fundraising, education delivery and development, safeguarding, communications (including reputational risk), strategy, staffing, building, health and safety, IT, and governance. Risks are assessed by likelihood and potential impact, and the register sets out mitigations and an action plan. It brings together the well-established range of systems through which the trustees manage risk across the charity, which include:

- an annual budget approved by the board, against which actual performance is monitored through monthly management accounts;
- formal review of the quarterly management accounts at each Board meeting, paying particular attention to sustainability and level of unrestricted reserves;
- a three-year Strategic Plan of overall aspirations and objectives;
- an annual Operational Plan with detailed Key Performance Indicators;
- a clear structure of delegated authority and control for all financial transactions; and

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

- policies and procedures reviewed on a regular schedule, to manage all operational risks including safeguarding, data protection, health & safety, and staffing.

5.5: Qualifying third party indemnity provisions

The charity has made qualifying third party indemnity provisions for the benefit of its trustees, who are also company directors for the purposes of company law, which were made during the year and remaining in force at the date of this report.

Section 6: Future plans

The Trust's **Chair of Trustees** Daniel Mendoza OBE comes to the end of his term of office at the end of 2023, so a key priority for the board in the year ahead is to recruit a new chair of trustees. Vice-Chair of Trustees Bernard Howard will chair the nominations committee.

The board has extended the Trust's current **strategic plan** *Reaching Our Goals* to run until the end of 2024. This will enable the new chair to spend 2024 leading the development of a new strategic plan, probably to run for 5 years to the centenary of Anne Frank's birth in 2029.

The focus of *Reaching Our Goals* has been on implementing the 3-strand education programme focused on 9- to 15-year-olds. The overall aim of the plan is for the charity to "embody youth empowerment as a force for ending prejudice". The new Ambassadors Programme is the main driver of this aspiration, aiming for young people to play leading roles in shaping and speaking for the charity.

Key objectives of the Trust's operational plan for 2023 include:

Objective 1: Education

- Continue growth in the numbers of schools and young people reached by the Trust's programmes.
- Publish of a full **curriculum** document that sets out the charity's educational intentions, implementation and impact.
- Complete the **independent review** of the education programme in relation to Jewish experience and antisemitism, with a published response to the findings.
- Continue improvement of the **Ambassadors Programme**, especially so that it reaches young people who are most in need of empowerment, that the mentoring and skills workshops take each ambassador on a transformational journey of learning, and that this learning is thoroughly grounded in knowledge of antisemitism and the Holocaust.
- Pilot a residential creative writing week with the **Arvon Foundation** that provides ambassadors with a world-class learning experience
- Establish a regular **Youth Forum** so that ambassadors are contributing to the development of the Trust – as preparation for developing a full Youth Board.
- Improve **staff expertise** in handling challenging issues, e.g. misogyny influenced by Andrew Tate and homophobia in some faith-based schools.
- Become more strategic in **school engagement**, especially so that choice of schools is driven by data on need.
- Fill gaps in the **evaluation** data, especially around the ambassadors programme and the impact of peer educators on their peers.
- Recruit **advisors** with expertise in Jewish life and antisemitism onto the board's Education Committee.

ANNE FRANK TRUST UK**(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Objective 2: Communications

- Develop a process for capturing **stories**, especially young people's stories, for external profile, school engagement and fundraising.
- Improve the **website** to focus especially on teachers, donors and young people, especially so that user journeys and content are clearer and more engaging.
- Introduce new **brand guidelines** and strategy, especially for wording, especially to clarify the Trust's identity as being proudly both Jewish and for everyone.
- Recruit **advisors** with experience of Jewish life and expertise in antisemitism onto the board's Communications Committee and plan the public response to the independent review of the education programme.

Objective 3: Fundraising

- Plan the Annual Lunch to have a particular focus on engaging Jewish supporters and donors.
- Reduce the Trust's reliance on public sector grants with a systematic focus on major donors and continued improvement of applications to trusts & foundations.
- Plan a mid-year fundraising event for high net worth donors.
- Fill key vacancies in fundraising management and governance.

Objective 4: Operations

- Overhaul the charity's **financial systems and infrastructure** with new personnel, software and procedures, so that financial resources and risks can be constantly monitored by Senior Management Team and trustees to inform decision-making.
- Overhaul the charity's **HR procedures**, so that policies and systems are clear and supportive to staff, and data can be assessed by SMT and trustees.
- Introduce **a framework for operational management** to enable planning, co-ordination and review of activities across the organisation, making best use of limited resources and focusing on clear strategic goals.
- Embed the Trust's commitment to **Equity, Diversity and Inclusion** across the organisation, especially by supporting staff and trustees in expressing their identities and challenging when needed.
- Make the Salesforce **database** into the daily source of information for all aspects of work at the Trust.
- Commission a full review of **GDPR** compliance, with ongoing advice for managers and trustees.
- Create a plan to reduce the charity's **environmental impact**.
- Make more efficient use of the Trust's **office space and administrative resources**, including assessing options for sub-letting or going office-free.

Section 7: Auditors

Blick Rothenberg Audit LLP was appointed as the charitable company's auditor during the year and have expressed its willingness to continue in that capacity. A resolution regarding the re-appointment and remuneration will be submitted to a future meeting of Members.

Section 8: Statement of disclosure to the auditor

So far as the trustees are aware, there is no relevant audit information of which The Anne Frank Trust UK's auditor is unaware. Additionally, the trustees have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of all relevant audit information and to establish that the charity's auditor is aware of that information.

Section 9: Companies Act 2006

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006. As a small company the charity is not required to prepare a strategic report.

ANNE FRANK TRUST UK

(A company limited by guarantee)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

This report was approved by the Board of Trustees and signed on their behalf by:

DocuSigned by:

Daniel Mendoza

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Daniel Mendoza OBE

Chair

Date: 25-Sep-23 | 17:20 BST

ANNE FRANK TRUST UK
(A company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022


The Trustees (who are also the directors of the Charity for the purposes 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees and signed on its behalf by:

DocuSigned by:

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Daniel Mendoza OBE
Chair

Date: 25-Sep-23 | 17:20 BST

ANNE FRANK TRUST UK
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK
FOR THE YEAR ENDED 31 DECEMBER 2022

Opinion

We have audited the financial statements of Anne Frank Trust UK (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, 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 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

ANNE FRANK TRUST UK
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

ANNE FRANK TRUST UK
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the charitable sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested a sample of journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

ANNE FRANK TRUST UK
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Auditor's responsibilities for the audit of the financial statements (continued)

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Blick Rothenberg Audit LLP

Mark Hart FCA (Senior statutory auditor)
For and on behalf of
Blick Rothenberg Audit LLP
Chartered Accountants and Statutory Auditor
Statutory Auditor
16 Great Queen Street
Covent Garden
London
WC2B 5AH

Date: 25 September 2023

ANNE FRANK TRUST UK
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	As restated Total funds 2021 £
	Note				
Income from:					
Donations and legacies	3	561,609	100,000	661,609	542,922
Charitable activities	4	64,654	702,336	766,990	667,123
Other trading activities	6	173,422	-	173,422	33,468
Investment income	7	1,657	-	1,657	332
Other income	8	13	-	13	43,028
Total income		801,355	802,336	1,603,691	1,286,873
Expenditure on:					
Cost of raising funds	9	382,907	-	382,907	217,725
Charitable activities	10	547,057	720,176	1,267,233	852,304
Total expenditure		929,964	720,176	1,650,140	1,070,029
Net movement in funds		(128,609)	82,160	(46,449)	216,844
Reconciliation of funds:					
Total funds brought forward as previously stated		480,823	-	480,823	332,819
Prior year adjustment		15,000	53,840	68,840	-
Total funds brought forward as restated		495,823	53,840	549,663	332,819
Net movement in funds (restated)		(128,609)	82,160	(46,449)	216,844
Total funds carried forward		367,214	136,000	503,214	549,663

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

The notes on pages 24 to 44 form part of these financial statements.

ANNE FRANK TRUST UK
(A company limited by guarantee)


BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	As restated 2021 £
Fixed assets			
Tangible assets	15	7,792	2,730
Current assets			
Debtors	16	292,864	254,869
Cash at bank and in hand		388,659	537,852
		<u>681,523</u>	<u>792,721</u>
Creditors: amounts falling due within one year	17	(186,101)	(245,788)
Net current assets		<u>495,422</u>	<u>546,933</u>
Total assets less current liabilities		<u>503,214</u>	<u>549,663</u>
Charity funds			
Restricted funds		136,000	53,840
Unrestricted funds		367,214	495,823
Total funds		<u>503,214</u>	<u>549,663</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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

DocuSigned by:

 2A14074B6A0849D...
Daniel Mendoza OBE
 (Chair of Trustees)

Date: 25-Sep-23 | 17:20 BST

The notes on pages 24 to 44 form part of these financial statements.

ANNE FRANK TRUST UK
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	21	(140,562)	211,276
Cash flows from investing activities			
Dividends, interests and rents from investments		1,657	332
Purchase of tangible fixed assets		(10,288)	-
Net cash (used in)/provided by investing activities		(8,631)	332
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		(149,193)	211,608
Cash and cash equivalents at the beginning of the year		537,852	326,244
Cash and cash equivalents at the end of the year	22	388,659	537,852

The notes on pages 24 to 44 form part of these financial statements

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Anne Frank Trust UK is a charitable company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006 and the Charities Act 2011. The address of the registered office is Star House, 104-108 Grafton Road, London, NW5 4BA.

The charity is registered with the Charity Commission for England and Wales with charity no. 1003279 and in Scotland with charity no. SC040488.

The financial statements are presented in Sterling (£), which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

In the event of the charity being wound up, the member's liability in respect of the guarantee is limited to £1 per member of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Anne Frank Trust UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The charity has restated its comparative figures for the year ended 31 December 2021 and the funds brought forward as at 1 January 2021. An explanation of the adjustment together with the financial impact is set out in note 26

2.2 Going concern

After making enquiries, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future, being a period of at least twelve months from the date these financial statements were approved. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.3 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.

Cash donations are recognised upon receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income from fundraising events is recognised in the period in which the event has taken place. Where income is received in advance of entitlement of receipt, its recognition is deferred income and included in creditors as deferred income.

2.4 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 on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs. It includes both the direct and non direct costs and support costs relating to those activities.

Support costs include administrative office functions and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating staff costs by the time spent and the other costs on a measure of usage.

Governance costs, included in support costs, comprise all costs involving the public accountability of the charitable company and its compliance with regulation and good practice. These costs include costs related to the statutory audit.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method. .

Depreciation is provided on the following basis:

Exhibition equipment	-	25% - 50% straight line
Office equipment	-	25% straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

2.7 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. Bank overdrafts are shown within current liabilities.

2.8 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the balance sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the balance sheet date.

2.9 Financial instruments

The Charity has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the Charity becomes party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

The Charity's policies for its major classes of financial assets and financial liabilities are set out below.

Financial assets

Basic financial assets, including trade and other debtors and cash and bank balances are initially recognised at transaction price, 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 for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

ANNE FRANK TRUST UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

Financial instruments (continued)

Financial liabilities

Basic financial liabilities, including trade and other creditors and bank loans are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

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

Impairment of financial assets

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the Charity would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

Derecognition of financial assets and financial liabilities

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting of financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an 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.

2.10 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

ANNE FRANK TRUST UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.11 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.

2.12 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.

Investment income, gains and losses are allocated to the appropriate fund.

2.13 Taxation

Anne Frank Trust UK is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

2.14 Government grants

Grants of a revenue nature are recognised in the statement of financial activities in the same period as the related expenditure. Grant Income relating to the Government Coronavirus Job Retention Scheme, or "Furlough" scheme, are included in other operating income in the statement of financial activities.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations and gifts	129,416	100,000	229,416	218,806
Fundraising events	360,280	-	360,280	265,914
Gift Aid	71,913	-	71,913	58,202
Total 2022	561,609	100,000	661,609	542,922
Total 2021	542,922	-	542,922	

ANNE FRANK TRUST UK**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022****4. Income from charitable activities**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	As restated Total funds 2021 £
Grant receivable	64,254	702,336	766,590	666,723
Trading income	400	-	400	400
Total 2022	<u>64,654</u>	<u>702,336</u>	<u>766,990</u>	<u>667,123</u>
Total 2021 as restated	<u>37,056</u>	<u>630,067</u>	<u>667,123</u>	

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NOTES TO THE FINANCIAL STATEMENTS
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5. Analysis of grant income receivable

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	As restated Total funds 2021 £
Name of institution				
Department for Education Anti-Bullying Grant Programme	-	280,871	280,871	202,773
Anonymous grant-giver	-	173,605	173,605	58,605
Anonymous grant-giver	-	45,000	45,000	-
Bloom Foundation	30,000	-	30,000	30,000
Paul Hamlyn Foundation	-	30,000	30,000	30,000
Pladis Global	-	29,000	29,000	-
The Dulverton Trust	-	27,338	27,338	1,000
Groundworks (Mayor of London)	-	22,500	22,500	51,996
Ian Maddison Philip King Trust	-	20,000	20,000	20,000
The Gannochy Trust	-	17,000	17,000	17,000
The Robertson Trust	-	11,500	11,500	10,000
The Brown Rudnick Charitable Trust	-	8,814	8,814	3,549
Anne Frank Fonds	-	7,908	7,908	-
Chance to Flourish (SCL Grant)	-	7,500	7,500	-
The Harold Hyam Wingate Foundation	-	6,000	6,000	5,000
29th May Charitable Trust	5,000	-	5,000	-
The Vanderwell Foundation	5,000	-	5,000	-
Ken & Edna Morrison Charitable Trust	-	5,000	5,000	-
Ministry of Housing, Communities and Local Government	-	-	-	144,026
Masonic Charitable Foundation	-	-	-	33,840
Awards for All - Covid 19 Response	-	-	-	9,589
Dundee City Council	-	-	-	8,800
London Community Fund	-	-	-	6,656
The Wixamtree Trust	-	-	-	5,000
The Hugh Fraser Foundation	-	-	-	5,000
Other grants below £5,000	24,254	10,300	34,554	23,889
Total 2022	64,254	702,336	766,590	666,723
Total 2021	36,656	630,067	666,723	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Ticket sales and advertising	173,422	173,422	33,468

7. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest	1,657	1,657	332

8. Other income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Other income	13	13	246
Government grant	-	-	42,782
	13	13	43,028

The Government grant relates to amounts received under the Coronavirus Job Retention Scheme.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Costs of raising funds

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	251,456	251,456	106,297
Annual lunch costs	103,210	103,210	19,689
75th Anniversary event costs	16,292	16,292	-
Other fundraising event costs	1,180	1,180	3,602
Other costs	6,003	6,003	41,512
Other staff costs	4,652	4,652	46,284
Depreciation	114	114	341
Total 2022	<u>382,907</u>	<u>382,907</u>	<u>217,725</u>
Total 2021	<u>217,725</u>	<u>217,725</u>	

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
School education programmes	451,969	565,708	1,017,677	583,005
Community education programme	47,544	77,234	124,778	174,632
Public Awareness	47,544	77,234	124,778	94,667
Total 2022	<u>547,057</u>	<u>720,176</u>	<u>1,267,233</u>	<u>852,304</u>
Total 2021	<u>252,077</u>	<u>600,227</u>	<u>852,304</u>	

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NOTES TO THE FINANCIAL STATEMENTS
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10. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
School education programmes	657,650	4,090	355,937	1,017,677	583,005
Community education programme	82,205	511	42,062	124,778	174,632
Public Awareness	82,205	511	42,062	124,778	94,667
Total 2022	<u>822,060</u>	<u>5,112</u>	<u>440,061</u>	<u>1,267,233</u>	<u>852,304</u>
Total 2021	<u>595,211</u>	<u>7,935</u>	<u>249,158</u>	<u>852,304</u>	

11. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
School education programmes	675,363	342,314	1,017,677	583,005
Community education programme	84,419	40,359	124,778	174,632
Public Awareness	84,419	40,359	124,778	94,667
Total 2022	<u>844,201</u>	<u>423,032</u>	<u>1,267,233</u>	<u>852,304</u>
Total 2021	<u>458,142</u>	<u>394,162</u>	<u>852,304</u>	

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11. Analysis of expenditure by activities (continued)

Analysis of direct costs

	School education programmes 2022 £	Community education programme 2022 £	Public Awareness 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	511,247	63,905	63,905	639,057	351,595
Depreciation	3,825	478	478	4,781	6,506
Other staff costs	64,359	8,045	8,045	80,449	-
Operational costs	44,147	5,518	5,518	55,183	-
Office costs	6,078	760	760	7,598	-
Monitoring and evaluation costs	10,416	1,302	1,302	13,020	-
Ambassadors programme	35,291	4,411	4,411	44,113	-
Other costs	-	-	-	-	100,041
Total 2022	675,363	84,419	84,419	844,201	458,142
Total 2021	263,223	137,442	57,477	458,142	

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NOTES TO THE FINANCIAL STATEMENTS
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11. Analysis of expenditure by activities (continued)

Analysis of support costs

	School education programmes 2022 £	Community education programme 2022 £	Public Awareness 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	146,403	18,300	18,300	183,003	243,616
Depreciation	265	33	33	331	1,429
Other staff costs	70,842	8,855	8,855	88,552	-
Operational costs	1,219	153	153	1,525	-
Office costs	32,340	4,043	4,043	40,426	-
Premises costs	47,226	5,903	5,903	59,032	-
Legal & professional fees	2,156	270	270	2,696	-
Communication costs	19,579	2,447	2,447	24,473	-
Special project costs	2,839	355	355	3,549	-
Other costs	-	-	-	-	126,857
Governance costs	19,445	-	-	19,445	22,260
Total 2022	342,314	40,359	40,359	423,032	394,162
Total 2021	297,522	37,190	37,190	394,162	

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13. Staff costs

	2022 £	2021 £
Wages and salaries	902,762	612,791
Social security costs	100,619	62,716
Pension costs	70,135	26,001
	<u>1,073,516</u>	<u>701,508</u>

The charity paid £7,324 (2021: £24,000) in connection with terminations of employment.

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

	2022 No.	2021 No.
Employees	<u>23</u>	<u>19</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022 No.	2021 No.
In the band £60,001 - £70,000	2	-
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	1	-

The remuneration of key management personnel was £370,342 (2021 - £281,375).

The charity considers its key management personnel to comprise of Tim Robertson and the members of the senior management team, as disclosed on page 11.

Contributions were made to defined contribution pension scheme on behalf of three (2021: one) employees whose emoluments exceeded £60,000.

Contributions to the defined contribution scheme on behalf of these employees totalled £21,037 (2021: £5,108).

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NOTES TO THE FINANCIAL STATEMENTS
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14. Auditor's remuneration

The auditor's remuneration amounts to an auditor fee of £13,000 (2021 - £10,000), and accounts preparation services of £3,000 (2021 - £ -).

15. Tangible fixed assets

	Exhibition equipment £	Office equipment £	Total £
Cost			
At 1 January 2022	397,419	69,212	466,631
Additions	-	10,288	10,288
At 31 December 2022	397,419	79,500	476,919
Depreciation			
At 1 January 2022	396,545	67,356	463,901
Charge for the year	874	4,352	5,226
At 31 December 2022	397,419	71,708	469,127
Net book value			
At 31 December 2022	-	7,792	7,792
At 31 December 2021	874	1,856	2,730

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

16. Debtors

	2022	As restated
	£	2021
		£
Due within one year		
Trade debtors	3,300	57,920
Other debtors	38,631	15,940
Prepayments and accrued income	250,933	181,009
	292,864	254,869

17. Creditors: Amounts falling due within one year

	2022	As restated
	£	2021
		£
Trade creditors	18,773	8,192
Other taxation and social security	63,153	18,749
Other creditors	3,192	1,419
Accruals and deferred income	100,983	217,428
	186,101	245,788

	2022	As restated
	£	2021
		£
Deferred income at 1 January 2022	182,802	133,419
Resources deferred during the year	68,528	182,802
Amounts released from previous periods	(182,802)	(133,419)
	68,528	182,802

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NOTES TO THE FINANCIAL STATEMENTS
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18. Summary of funds

Summary of funds - current year

	As restated balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	495,823	801,355	(929,964)	367,214
Restricted funds	53,840	802,336	(720,176)	136,000
	<u>549,663</u>	<u>1,603,691</u>	<u>(1,650,140)</u>	<u>503,214</u>

Summary of funds - prior year

	As restated balance at 1 January 2021 £	As restated Income £	As restated Expenditure £	As restated balance at 31 December 2021 £
General funds	308,819	656,806	(469,802)	495,823
Restricted funds	24,000	630,067	(600,227)	53,840
	<u>332,819</u>	<u>1,286,873</u>	<u>(1,070,029)</u>	<u>549,663</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

19. Restricted funds analysis

	As restated balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Department for Education Anti-Bullying Grant Programme	-	280,871	(280,871)	-
Glasgow City Council	-	(2,200)	2,200	-
Groundworks (Mayor of London)	-	22,500	(22,500)	-
Anonymous grant-giver	-	173,605	(173,605)	-
The Robertson Trust	-	11,500	(11,500)	-
The Dulverton Trust	-	27,338	(27,338)	-
Paul Hamlyn Foundation	-	30,000	(30,000)	-
Anne Frank Fonds	-	7,908	(7,908)	-
Ken & Edna Morrison Charitable Trust	-	5,000	(5,000)	-
Ian Maddison Philip King Trust	20,000	20,000	(40,000)	-
Fantastic Peach Foundation	-	-	-	-
MCF - Masonic Charitable Foundation	33,840	-	(33,840)	-
The Brown Rudnick Charitable Fund	-	8,814	(8,814)	-
The Charles Wolfson Charitable Trust	-	-	-	-
Anonymous grant-giver	-	45,000	(15,000)	30,000
The Harold Hyam Wingate Foundation	-	6,000	(6,000)	-
Chance to Flourish (SCL Grant)	-	7,500	(7,500)	-
Edward Cadbury Trust	-	3,000	-	3,000
Gannochy Trust	-	17,000	(17,000)	-
DWF Foundation	-	1,000	(1,000)	-
Shoresh Charitable Trust	-	2,000	(2,000)	-
The Souter Charitable Trust	-	3,000	(3,000)	-
Alma & Leslie Wolfson Charitable Trust	-	500	(500)	-
Tobell Funds	-	100,000	-	100,000
Ponton House Trust	-	3,000	-	3,000
Pladis Global	-	29,000	(29,000)	-
Total 2022	53,840	802,336	(720,176)	136,000
Total 2021	24,000	630,067	(600,227)	53,840

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NOTES TO THE FINANCIAL STATEMENTS
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20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	7,792	-	7,792
Current assets	681,523	-	681,523
Creditors due within one year	(322,101)	136,000	(186,101)
Total	367,214	136,000	503,214

Analysis of net assets between funds - prior year

	As restated As restated unrestricted funds 2021 £	As restated As restated restricted funds 2021 £	As restated As restated total funds 2021 £
Tangible fixed assets	2,730	-	2,730
Current assets	792,721	-	792,721
Creditors due within one year	(299,628)	53,840	(245,788)
Total As restated	495,823	53,840	549,663

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	As restated 2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(46,449)	216,844
Adjustments for:		
Depreciation charges	5,226	8,276
Interest income	(1,657)	(332)
Decrease/(increase) in debtors	(37,995)	(105,744)
Increase/(decrease) in creditors	54,587	8,879
Increase/(decrease) in deferred income	(114,274)	(5,574)
Net cash provided by/(used in) operating activities	(140,562)	122,349

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NOTES TO THE FINANCIAL STATEMENTS
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22. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand	388,659	537,852
Total cash and cash equivalents	388,659	537,852

23. Analysis of changes in net debt

	At 1		At 31
	January	Cash flows	December
	2022	£	2022
	£		£
Cash at bank and in hand	537,852	(149,193)	388,659

24. 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 £70,135 (2021 - £26,001).

25. Operating lease commitments

At 31 December 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	34,049	34,049
Later than 1 year and not later than 5 years	47,424	81,472
	81,473	115,521

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

26. Prior year adjustments

The financial statements include a prior period adjustment in order to recognise income in the correct period as income was historically recognised under the 'accrual model' option (section 24 of FRS 102) which is not permitted by the SORP. A multi-period grant without any performance conditions should be recognised in full in year one. The effect of the adjustment is detailed below:

Changes to the balance sheet at 31 December 2021

	As previously reported £	Adjustment £	As restated £
Debtors	239,869	15,000	254,869
Creditors: amounts falling due within one year	299,628	(53,840)	245,788
	<u>539,497</u>	<u>(38,840)</u>	<u>500,657</u>

**Changes to the statement of financial activities for
the year ended 31 December 2021**

	As previously reported £	Adjustment £	As restated £
Total income	1,268,033	18,840	1,286,873
	<u>1,268,033</u>	<u>18,840</u>	<u>1,286,873</u>

Reconciliation of changes in funds

	As previously reported £	Adjustment £	As restated £
Total funds brought forward	282,819	50,000	332,819
Net movement in funds	198,004	18,840	216,844
Total funds carried forward	<u>480,823</u>	<u>68,840</u>	<u>549,663</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

27. Related party transactions

During the year support costs totalling £5,813 (2021 - £1,388) were paid to the employer of one of the Trustees for professional services.

There were no balances outstanding at the year end.

Aggregate donations from trustees amounted to £4,170 (2021 - £3,350).