

ANNE FRANK TRUST UK  
(A company limited by guarantee)  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

**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 2023**


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<b>Trustees</b>	Daniel Mendoza OBE, Chair (reached end of term of office 13 December 2023) Nicola Cobbold, Chair (appointed 13 December 2023) Professor Dominic Abrams OBE Børge Andreassen (appointed 3 September 2024) Aretha Banton Ruth Barnett Mike Bettles Fayga Brisman Taylor (appointed 3 September 2024) Bernard Howard, Vice Chair Jeffrey Kriek, Treasurer Joanna Myerson (resigned 21 September 2023) Miranda Wayland Dr Uzma Zahid
<b>Company registered number</b>	02612141
<b>Charity registered numbers</b>	1003279 and SC040488
<b>Principal office and registered office</b>	Star House 104-108 Grafton Road London NW5 4BA
<b>Chief executive officer</b>	Tim Robertson
<b>Independent auditor</b>	Blick Rothenberg Audit LLP Chartered Accountants Statutory Auditor 16 Great Queen Street Covent Garden London WC2B 5AH
<b>Bankers</b>	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
<b>Royal Patron</b>	Her Majesty The Queen (from January 2024)
<b>Honorary President</b>	Dr Eva Schloss MBE
<b>Honorary Vice Presidents</b>	Gillian Walnes MBE Daniel Mendoza OBE (appointed December 2023)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
(CONTINUED)  
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**Advisors**

Gerry Cohen (Education Committee, appointed May 2024)

Joel Davis (Communications Committee, appointed September 2023)

Alistair Falk (Education Committee, appointed September 2023)

Kirsty Robson (Communications Committee, appointed August 2023)

**ANNE FRANK TRUST UK**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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The trustees present their report with the financial statements of The Anne Frank Trust UK for the year ended 31 December 2023.

**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 recognise and 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.

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FOR THE YEAR ENDED 31 DECEMBER 2023**

- ii. **Online learning programme.** This consists of 1-hour live events held on key dates such as the anniversary of Anne Frank's birth, 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 a guest speaker. 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 speaking at 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 website. Through the ambassador programme, these communication activities are increasingly focused on the experiences of young Anne Frank Ambassadors.

**Section 2: Achievements and performance**

In 2023, the Anne Frank Trust's schools programme reached 54,745 young people in 225 schools. A further 64,756 young people from 578 schools participated in online learning events, so the charity's **total reach for the year was 119,501 young people in 803 schools**. This represents an **increase of 35% on the previous year** (2022: 52,596 young people in 232 schools, plus 36,164 online learners in 726 schools, making a total of 88,760 young people in 726 schools).

Led by Director of Education Sarah Nuzum, and overseen by the Education Committee of the board, key achievements during the year included:

- Continuous quality development of the **schools programme**, for example through: a quality assurance scheme of observation visits and feedback to all Anne Frank Workers; staff development including specific training days on antisemitism, on misogyny, and on LGBTQ+ issues; a new School Engagement Strategy to ensure the Trust reaches a diverse range of schools; and updated classroom resources such as a new handbook for peer educators.
- A comprehensive **independent review** by education consultant Paula Kitching of the fundamental elements of the programme relating to the Holocaust, antisemitism and Jewish life – which has led to an action plan of developments in training, communications and course materials in 2024.
- Greater focus on **primary schools**, with adjustments to programmes to meet the needs of this younger age group. Primary schools made up 59% of the schools reached by the schools programme in 2023 (132 out of 225 schools).
- Developed, piloted and implemented a new schools **workshops on misogyny**, specifically in response to concerns from schools about the impact of Andrew Tate on young people's views of women and girls.
- Expansion of the **online learning** programme to a total of 11 events over the year on dates including Black History Month, Hate Crime Awareness Week, International Day of Disabilities, and International Women's Day. For Holocaust Memorial Day, two events – one for secondary, one for primary schools – each included a Holocaust survivor, and reached over 12,000 young people. The Trust's World Book Day event with children's author Tom Palmer was attended by over 31,000 young people.

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- Widening and deepening the impact of the **ambassadors programme**:
  - o A clearer focus to the promotion in schools, and improvements to the intake process enabled the programme to work with 161 ambassadors – a 50% increase on the previous year (2022: 107 ambassadors) – and ensured that it reached those most in need of empowerment, because of disadvantage or personal experience of prejudice.
  - o Online skills workshops for ambassadors included a termly reading group on Anne Frank's Diary facilitated by the CEO.
  - o Day study trips in the summer of 2023 included the Holocaust Centre North in Huddersfield, the Imperial War Museum, the Manchester Jewish Museum, and the National Holocaust Centre in Nottinghamshire.
  - o As in 2022, residential study trips, each with 15 ambassadors, included the Anne Frank House Amsterdam and the Lake District Holocaust Project. Thanks to generous support from the Tagliaferri family, the Trust was also able to offer a 5-day creative writing course at the Arvon Foundation in West Yorkshire, where 15 ambassadors studied with professional authors to write against prejudice.
  - o Ambassadors took their anti-prejudice message to a range of local and national audiences, including speaking at The Belong Network conference on Building Resilient Communities in Manchester in November 2023.
  
- In March 2023, 96 young people from 11 secondary schools attended the Trust's **annual national youth conference**, which was generously hosted by the Business Design Centre in London. The young people participated in creative workshops to produce anti-prejudice presentations, which were judged by a panel including Ronald Leopold, Executive Director of the Anne Frank House Amsterdam. The keynote speaker was Holocaust survivor Dr Martin Stern MBE.
  
- The Trust's education team has worked hard to respond to the unprecedented rise in antisemitism that was triggered by Hamas' attack on Israeli civilians on **7 October 2023**, as well as the significant rise in Islamophobia. Support and learning sessions were provided online for Anne Frank Ambassadors, with facilitators from both the Jewish and Muslim communities, and the CEO visited ambassadors in schools to answer questions and share learning. Staff training has included sessions from Solutions Not Sides, a charity which specialises in education around the Israeli-Palestinian conflict. Further training and programme developments are planned for 2024 to ensure that the Trust is effective in addressing the conflict as a source of prejudice. Local community tensions led three schools to postpone having the Trust's programme in autumn 2023, but two of these have since re-booked, and overall the Trust reached more schools in October to December 2023 than in the same period in 2022.

The trustees see **equity, diversity and inclusion** (EDI) as fundamental to the charity's values and performance. The focus of this work during 2023 was on engaging with the Jewish community (see below), but also included preparation for a new EDI working group across the staff team. EDI Lead Trustee Miranda Wayland has a roving role across all the board's committees.

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. In May 2023, the Trust's safeguarding policy and procedures were updated to reflect new Government guidance for schools. Any concerns are reported to the charity's Designated Safeguarding Lead (Sarah Nuzum) for assessment and appropriate action. During 2023, two safeguarding concerns were identified and reported in schools, and one safeguarding concern about an Anne Frank Ambassador was addressed and resolved by Anne Frank Trust staff.

**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 Jewish trustees, staff and funders. The 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.

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During 2023, the Trust has given priority to ensuring that Jewish experience and community connections are thoroughly embedded across the charity:

- In February 2023, the Trust appointed Austen Garth as **Jewish Community Engagement Manager**. Austen's work during the year included training for staff and trustees on the International Holocaust Remembrance Alliance's definition of antisemitism, and forging links with Jewish organisations at national and local levels, as well as working on the following developments.
- The review of the Trust's education programme (see above) was overseen 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 trustees accepted all the review's recommendations and published a full action plan in response in January 2024.
- **Advisors with expertise in Jewish life and/or antisemitism** were recruited into the Trust's governance – Kirsty Robson and Joel Davis onto the Communications Committee, Alistair Falk (and subsequently in 2024 Gerry Cohen) onto the Education Committee.
- A specific focus in the University of Kent's evaluation on the Trust's **impact on antisemitism** (see below).
- Since September 2023, the Trust has shared its London office with a Jewish charity as sub-tenants – **HIAS-JCORE** (formerly the Jewish Council for Racial Equality).

The Trust's relations with the Jewish community have been further reinforced by the appointment of the new chair of trustees, Nicola Cobbold.

**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 into 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 and Dr Katie Goodbun.

Every year the Trust publishes a report of its latest impact data. For the academic year 2022-2023 this was **Educating Against Prejudice - The Impact of the Anne Frank Trust UK**. There were findings in three areas:-

**Impact on social attitudes**

- A significant proportion of young people make significant progress in their attitudes towards every social group tested in the evaluation: Black, Christian, disabled, female, Gypsy Roma Traveller, Jewish, LGBTQ, male, Muslim, old, refugee and white.
- 87.6% of young people become more positive towards at least one of these groups (up from 84.4% last year).
- Overall, the greatest progress is towards Jewish people, with 59.8% becoming more positive (up from 52.3% last year).
- Among Muslim young people, this progress rises to 65.7%.
- 52.4% of non-Muslim young people become more positive towards Muslims.
- Young people who start out with below-average attitudes make nearly three times the progress of those who start out with above-average attitudes – i.e. the programme has its strongest impact on those young people who need it most.
- 58% of young people retain their improved attitudes 12 to 18 months after completing the programme.
- The impact after 12 to 18 months is greatest in geographical areas with the highest levels of antisemitism.
- Larger sample sizes mean these are the Trust's most reliable findings to date.

**Impact on knowledge and skills**

- 83.8% of young people make significant progress in their knowledge of prejudice.
- 77.9% make significant progress in critical thinking.
- 77.5% make significant progress in their personal commitment to challenging prejudice.
- 75.1% make significant progress in their confidence to challenge prejudice.

**ANNE FRANK TRUST UK****(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023****Empowerment**

Anne Frank Young Ambassadors tell us:

- Learning about Anne Frank and the Holocaust motivates them to speak out against antisemitism and other forms of hatred today.
- They feel honoured to speak in Anne Frank's name and a strong sense of duty to share their knowledge about the Holocaust.
- The Ambassadors Programme boosts their confidence to challenge prejudice, especially by creating a sense of community and belonging.
- They are enthusiastic to continue developing their understanding of themselves and others.

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

- The Anne Frank Trust's Schools Programme is highly effective in educating against prejudice among young people. It has a significant and lasting positive impact on pro-social attitudes, as well as knowledge about prejudice, critical thinking, values, and a sense of agency to make a difference.
- There is evidence that the Trust's impact is increasing over time.
- The size of the sample and the 5-year track record of data mean these conclusions are more convincing than ever.
- The results provide continuing validation of the Trust's educational approach – that learning about Anne Frank and the Holocaust impacts both on antisemitism and 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, regardless of their geographical location or whether in primary or secondary school.
- The Trust's Ambassadors Programme is enhancing young people's knowledge, confidence to make a difference, desire to improve their understanding, and sense of belonging. All these factors are important for preventing prejudice and fostering social cohesion.
- Many of these findings are supported by the experience of a sample of teachers.

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

**Section 4: Financial review**

In summary, key financial achievements of 2023 include:

- a surplus over the year of £245,998 (compared with a deficit in 2022 of £46,449);
- the Trust's highest ever annual income, £1,810,739, which represents 12.9% growth on the previous year (2022 total income : £1,603,691);
- a significant improvement in value for money, with the charity's overall unit cost per beneficiary falling by 29% from £18.52 in 2022 to £13.09 in 2023;
- a significant drop in the proportion of the Trust's expenditure spent on fundraising – from 23% in 2022 to 17% in 2023;
- a 49% increase in the Trust's total reserves (from £503,214 in 2022 to £749,212 in 2023).

The trustees recognise that these 2023 financial achievements were bolstered by a substantial one-off grant from an anonymous funder, and that the 2024 financial year is likely to be much more challenging, especially because of cuts in Government funding.

**4.1: Income and fundraising**

The charity's total 2023 income of £1,810,739 is the highest annual income in the Trust's history and represents **12.9% growth** on the previous year (2022: £1,603,691).

The Trust's single largest source of income continues to be the **Annual Lunch** held to mark Holocaust Memorial Day every January. The 2023 Lunch, held on 24 January at the Hilton Park Lane, raised £460,600. The guest speaker was David Baddiel, comedian and author of *Jews Don't Count*.

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The Trust also held a fundraising event in June 2023, with author Daniel Finkelstein reading from his book *Hitler, Stalin, Mum and Dad: A Family Memoir of Miraculous Survival*.

The Trust benefits from the loyal and generous support of many **individual donors**, including those who give regularly as Friends of Anne Frank. In December 2023 the Trust participated for the third time in the Big Give fundraising campaign, and achieved a record income of £102,006 during the 1- week campaign.

The trustees are particularly grateful to many **major donors**, who include:

Ray and Claudine Bloom	Lyall and Candice Cresswell
Sybilla and Leo Friedler	Bernard Howard
Judith and Geoffrey Jayson	Daniel and Michelle Mendoza
Melih Odemis	Peter Oppenheimer
Christian and Myrto Rochat	Bim and Pardeep Sandhu
Annabel Schild	Mrs Daphne Schild
Francine and David Sumners	Mark Tagliaferri and family
Susan and Graham Tobbell	

In November 2023 the Trust was honoured to be one of 4 children's charities that were the key beneficiaries of the **Michael Josephson MBE Charity Ball**, held at the Hilton Deansgate in Manchester.

The Trust's biggest **public sector** grant in 2023 was from the Department for Education's anti-bullying programme. The Trust uses this funding specifically to address bullying based on prejudice. Other public sector income came from local authorities, particularly in Scotland.

The trustees greatly appreciate the **corporate partners** who provide both financial and in-kind support to the charity. In 2023 these included:

- Brown Rudnick LLP, which provides meeting spaces as well as funding
- The Business Design Centre, host of the annual youth conference
- Penguin Random House, the UK publisher of the Diary
- pladis Global, corporate sponsor of the Annual Lunch
- many companies which buy tables at the Annual Lunch and advertise in the Lunch brochure.

The Trust continues to be successful in securing income from charitable **trusts and foundations**. The trustees are grateful to all these funders, who in 2023 included significant grants from a trust which wishes to remain anonymous, and the following:

The 29th May 1961 Charitable Trust	The Alan Matthey Charitable Trust
The Annabel Arbib Foundation	The Anne Frank Fonds, Switzerland
Beaverbrooks Charitable Trust	The Bloom Foundation
The Brown Rudnick Charitable Foundation	The Chesterhill Charitable Trust
The Childhood Trust	The Dulverton Trust
The Gannochy Trust	The Gerald and Gail Ronson Family Foundation
Gundle Philanthropic Trust	The Harold Hyam Wingate Foundation
The Hirschel Foundation	The J E Posnansky Charitable Trust
The JP Jacobs Charitable Trust	The Lord Leonard and Lady Estelle Wolfson Foundation
Manny Cohen Foundation	The Masonic Charitable Foundation
The Milton Damerel Trust	Old Possum's Practical Trust
Paul Hamlyn Foundation	Portal Trust
The Reed Foundation	The Robertson Trust
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 2023.

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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023**

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In the summer of 2023, the Trust's **Development Director** of 5 years, Lara Wilks Sloan, moved to a career out of fundraising. The trustees were delighted to appoint Ruth Berenblut as the charity's new Development Director in October.

#### **4.2: Expenditure**

The Trust's total expenditure in 2023 of £1,564,741 represents a slight decrease on the previous year (2022: £1,650,140), but expenditure on charitable activities slightly increased (from £1,267,233 in 2022 to £1,298,537 in 2023). The bulk of the Trust's charitable expenditure is on **staffing**.

The Trust is providing **increasingly strong value for money**, with the overall unit cost per beneficiary falling by 29% from £18.52 in 2022 to £13.09 in 2023 (total expenditure of £1,564,741 divided by 119,501 beneficiaries).

The proportion of expenditure on fundraising fell to 17% (£266,204 out of total expenditure of £1,564,741) from 23% the previous year (2022: £382,907 out of £1,650,140).

#### **4.3: Outturn and reserves**

The Trust achieved a **surplus of £245,998** over the year (compared with a deficit of £46,449 in 2022).

At the end of 2023 the charity's total reserves of £749,212 represented 49% growth on the previous year (2022 total reserves: £503,214).

The trustees' policy is that the unrestricted portion of the reserves should be between 3 and 6 months of core operating costs. The trustees allowed the unrestricted reserves to fall below this target on 31 December 2023 (unrestricted reserves of £269,898, 3 months' core operating costs £346,017) because the restricted reserves of £479,314 consisted almost entirely of funds to be used immediately in the new financial year for the Trust's core charitable activities.

### **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.

In 2023 the Trust's long-term chair Daniel Mendoza came to the end of his term of office. The board appointed him to the honorary lifetime role of Vice President in recognition of his outstanding contribution to the charity.

The board's vice chair Bernard Howard chaired the Nominations Committee to recruit Daniel's successor, through a comprehensive search and rigorous interview process. **Nicola Cobbold became the Trust's new chair of trustees in December 2023**. Nicola brings a track record of leadership in the private and charity sectors, with particular expertise in strategy development and impact measurement, together with highly developed links in the Jewish community.

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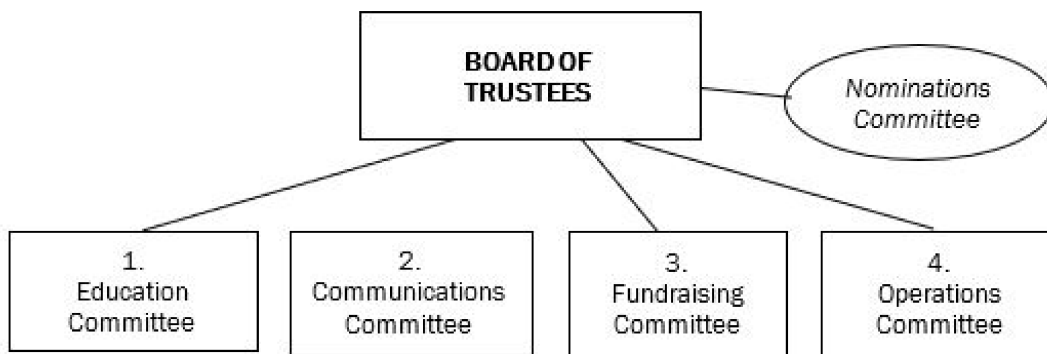
Some trustees take specific roles and responsibilities, such as Treasurer or Safeguarding Lead Trustee. Whatever their specialism, all trustees carry equal legal and strategic responsibility for the charity overall. Trustees usually serve up to two terms of 3 years, but the board may extend by up to 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.

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

**5.3: Governance structure**

In addition to attending quarterly Board meetings, 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.

During 2023, the board appointed three advisors with expertise in Jewish life, Holocaust education and/or tackling antisemitism:

- Kirsty Robson – appointed to the Communications Committee
- Joel Davis – appointed to the Communications Committee
- Alistair Falk – appointed to the Education Committee

The Operations Committee is chaired by the treasurer and meets at least once a quarter to scrutinise finance, fundraising, legal matters, risk, remuneration and human resources. The other committees meet 2 or 3 times a year or when needed. During 2023, governance of fundraising has been carried out by the Operations Committee.

**5.3: 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 four members during 2023 were:

- Chief Executive, Tim Robertson (appointed 2018) – to whom the trustees delegate overall authority for the day-to-day running of the charity.
- Director of Education, Sarah Nuzum (appointed 2019) – responsible for all the Trust’s charitable activities in schools, communities and online.
- Director of Development, Lara Wilks Sloan (2018 to September 2023), Ruth Berenblut (since October 2023) – responsible for fundraising.
- Director of Operations, Tom Asher (March 2022 to July 2024) – responsible for operational planning, finance, HR, governance, risk, evaluation, IT and all organisational infrastructure.

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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

- the overall 3 to 5-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 – weekly Senior Management Team meetings, monthly All Hands Meetings for all staff online, plus an informal weekly check-in for all staff able to attend, a termly whole staff day for strategy review or training, and 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.

**Risk management**

The Senior Management Team maintains an ongoing organisational Risk Register. This is scrutinised 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 Operations Committee and Board meeting;
- a three to five 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;
- a due diligence process for vetting all potential employees, trustees, contractors and partners;
- policies and procedures reviewed on a regular schedule, to manage all operational risks including safeguarding, data protection, health & safety, and staffing.

Key developments in risk management in 2023 have included the appointment of a new HR advice contractor (Watershed Law) and a new Data Protection Officer, Kellie Peters, who carried out a full audit of the charity's GDPR compliance. The audit found that the Trust was partially or fully compliant in most areas, except retention and disposal of confidential data. The Data Protection Officer is implementing an action plan to address all the identified issues during 2024.

**Section 6: Future plans**

The board has extended the Trust's current **strategic plan** Reaching Our Goals to run until the end of 2025. This will enable the Trust's new chair Nicola Cobbold to spend 2025 leading the development of a new strategic plan, probably to run for 4 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 a key driver of this aspiration, aiming for young people to play leading roles in shaping and speaking for the charity.

**ANNE FRANK TRUST UK****(A company limited by guarantee)****TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trust's **Operational Plan for 2024** includes the following objectives. At the time of writing this report in summer 2024, the trustees can report good progress on most of these objectives, despite a lack of central Government funding.

**Objective 1: Education**

- Continue **10% growth** in the numbers of schools and young people reached by the Trust's programmes.
- Implement the recommendations of the independent review of the education programme, notably by commissioning **staff training** on Holocaust history, Jewish life and Israel-Palestine, and establishing staff-led action teams to revise course materials and pedagogy, especially in the History for Today programme
- Three residential study trips for ambassadors, including the Trust's first trip with young people to **Auschwitz**.
- A graduation event to celebrate the first cohort of 60 young people who come to the end of the ambassador programme on reaching their 16th birthdays, and establishing an online **alumni network** for them to stay in touch with the Trust.
- Strategies to engage more **Jewish young people** and more **boys**.
- In collaboration with the University of Kent, publish the first **quantitative impact data on the ambassador programme**.
- Create a plan for extending the schools programme into **Essex**.

**Objective 2: Communications**

- Hold **three events to showcase the schools programme** in different parts of the country, inviting key members of the local Jewish community to come and see the work, and aiming to secure coverage in regional media and the Jewish press.
- Recruit to a new post of **Communications Manager** if funding allows.
- Commission more blogs and aim for 20% growth in the readership of the monthly **e-bulletin**.
- Review the Trust's guidelines for **branding** and When We Speak Out in the media.


**Objective 3: Fundraising**

- 10% growth in income.
- Restructure the **fundraising team** and recruit staff to the new posts.
- Recruit a **Lead Trustee for Fundraising** and re-establish the board's Fundraising Committee.
- Consider transferring the annual **match-giving appeal** from Christmas time to September, to link with Jewish high holy days.

**Objective 4: Operations**

- Recruit a **trustee** with experience in governance and other aspects of operations.
- Introduce an improved format for the **Risk Register**.
- Implement the findings of the **GDPR audit**, including data protection and cyber security training for all staff and trustees.
- Introduce a new **Health & Safety Policy**, and update policies for complaints and whistleblowing.
- Launching of a new **Equity Diversity and Inclusion** working group, led by staff.
- Plan for a comprehensive **strategic review** of the charity during 2025.

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

Signed by:  
  
 7BC4E8C2F605489...

**Nicola Cobbold**  
Chair

Date: 26-Sep-24 | 08:17 BST

**ANNE FRANK TRUST UK**  
**(A company limited by guarantee)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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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 . 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:

Signed by:  
  
7BC4E8C2F605489...  
**Nicola Cobbold**  
Chair

Date: 26-Sep-24 | 08:17 BST

**ANNE FRANK TRUST UK**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Opinion**

We have audited the financial statements of Anne Frank Trust UK (the 'charitable company') for the year ended 31 December 2023 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 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 AUDITOR'S REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Other information**

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

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

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

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

**Responsibilities of trustees**

As explained more fully in the 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 AUDITOR'S REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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

- 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

**ANNE FRANK TRUST UK**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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.


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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

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

DocuSigned by:  
  
A55DB73BE5414B0...

**Mark Hart FCA (senior statutory auditor)**

for and on behalf of

**Blick Rothenberg Audit LLP**

Chartered Accountants

Statutory Auditor

16 Great Queen Street

Covent Garden

London

WC2B 5AH

Date: 26-Sep-24 | 12:02 BST

**ANNE FRANK TRUST UK**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	183,525	743,158	926,683	661,609
Charitable activities	4	706,046	83,076	789,122	766,990
Other trading activities	6	-	89,500	89,500	173,422
Investments	7	-	5,434	5,434	1,657
Other income	8	-	-	-	13
<b>Total income</b>		<b>889,571</b>	<b>921,168</b>	<b>1,810,739</b>	<b>1,603,691</b>
<b>Expenditure on:</b>					
Raising funds	9	-	266,204	266,204	382,907
Charitable activities	10	546,257	752,280	1,298,537	1,267,233
<b>Total expenditure</b>		<b>546,257</b>	<b>1,018,484</b>	<b>1,564,741</b>	<b>1,650,140</b>
<b>Net movement in funds</b>		<b>343,314</b>	<b>(97,316)</b>	<b>245,998</b>	<b>(46,449)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward as previously stated	18	136,000	367,214	503,214	480,823
Prior year adjustment		-	-	-	68,840
Total funds brought forward as restated		136,000	367,214	503,214	549,663
Net movement in funds		343,314	(97,316)	245,998	(46,449)
<b>Total funds carried forward</b>	18	<b>479,314</b>	<b>269,898</b>	<b>749,212</b>	<b>503,214</b>

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

The notes on pages 21 to 37 form part of these financial statements.

**ANNE FRANK TRUST UK**  
(A company limited by guarantee)

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	15	4,363	7,792
<b>Current assets</b>			
Debtors	16	503,423	292,864
Cash at bank and in hand		442,738	388,659
		<u>946,161</u>	<u>681,523</u>
Creditors: amounts falling due within one year	17	(201,312)	(186,101)
<b>Net current assets</b>		<u>744,849</u>	<u>495,422</u>
<b>Total assets less current liabilities</b>		<u>749,212</u>	<u>503,214</u>
<b>Total net assets</b>		<u>749,212</u>	<u>503,214</u>
<b>Charity funds</b>			
Restricted funds	18	479,314	136,000
Unrestricted funds	18	269,898	367,214
<b>Total funds</b>		<u>749,212</u>	<u>503,214</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:

Signed by:  
  
BE592B9C7D674D1...

**Jeffrey Kriek**  
Treasurer

Date: 26-Sep-24 | 09:20 BST

The notes on pages 21 to 37 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 2023**

	<b>Note</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Cash flows from operating activities</b>			
Net cash generated/(used in) from operating activities	21	<b>48,645</b>	(140,562)
<b>Cash flows from investing activities</b>			
Dividends, interests and rents from investments		<b>5,434</b>	1,657
Purchase of tangible fixed assets		-	(10,288)
<b>Net cash provided by/(used in) investing activities</b>		<b>5,434</b>	<b>(8,631)</b>
<b>Cash flows from financing activities</b>			
<b>Net cash provided by financing activities</b>		-	-
<b>Change in cash and cash equivalents in the year</b>		<b>54,079</b>	<b>(149,193)</b>
Cash and cash equivalents at the beginning of the year		<b>388,659</b>	537,852
<b>Cash and cash equivalents at the end of the year</b>	22	<b>442,738</b>	388,659

The notes on pages 21 to 37 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 2023**

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**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.

**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.

**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.

**ANNE FRANK TRUST UK**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**2. Accounting policies (continued)**

**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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

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.

**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.

**ANNE FRANK TRUST UK**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**2. Accounting policies (continued)**

**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.

**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.

**ANNE FRANK TRUST UK**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**2. Accounting policies (continued)**

**Financial instruments (continued)**

**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.

**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.

**ANNE FRANK TRUST UK**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**2. Accounting policies (continued)**

**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.

**3. Income from donations and legacies**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
<b>Donations</b>				
Donations and gifts	183,525	361,649	<b>545,174</b>	229,416
Fundraising events	-	330,431	<b>330,431</b>	360,280
Gift Aid	-	51,078	<b>51,078</b>	71,913
<b>Total 2023</b>	<b>183,525</b>	<b>743,158</b>	<b>926,683</b>	<b>661,609</b>
<b>Total 2022</b>	<b>100,000</b>	<b>561,609</b>	<b>661,609</b>	

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**4. Income from charitable activities**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Grant receivable	706,046	83,076	<b>789,122</b>	766,590
Trading income	-	-	-	400
<b>Total 2023</b>	<u>706,046</u>	<u>83,076</u>	<u><b>789,122</b></u>	<u>766,990</u>
Total 2022	<u>702,336</u>	<u>64,654</u>	<u>766,990</u>	

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**5. Analysis of grant income receivable**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Department for Education Anti-Bullying Grant Programme	-	274,110	<b>274,110</b>	280,871
Anonymous grant-giver	-	242,000	<b>242,000</b>	173,605
Anonymous grant-giver	-	-	-	45,000
Bloom Foundation	30,000	-	<b>30,000</b>	30,000
Paul Hamlyn Foundation	-	33,000	<b>33,000</b>	30,000
Pladis Global	-	-	-	29,000
The Dulverton Trust	-	25,136	<b>25,136</b>	27,338
Groundworks (Mayor of London)	-	-	-	22,500
Ian Maddison Phillip King Trust	-	-	-	20,000
The Gannochy Trust	-	18,423	<b>18,423</b>	17,000
The Robertson Trust	-	10,000	<b>10,000</b>	11,500
The Brown Rudnick Charitable Trust	-	11,861	<b>11,861</b>	8,814
Anne Frank Fonds	-	-	-	7,908
Chance to Flourish (SCL Grant)	-	-	-	7,500
The Harold Hyam Wingate Foundation	-	-	-	6,000
29th May Charitable Trust	5,000	-	<b>5,000</b>	5,000
The Vandervell Foundation	5,000	-	<b>5,000</b>	5,000
Ken & Edna Morrison Charitable Trust	-	-	-	5,000
Masonic Charitable Trust	-	33,840	<b>33,840</b>	-
Milton Damerel Trust	15,000	-	<b>15,000</b>	-
The Esmee Faribairn Foundation TASK Fund	5,000	-	<b>5,000</b>	-
The Hirschel Foundation	10,000	-	<b>10,000</b>	-
The Portal Trust	-	38,360	<b>38,360</b>	-
Other grants below £5,000	13,076	19,316	<b>32,392</b>	34,554
<b>Total 2023</b>	<b>83,076</b>	<b>706,046</b>	<b>789,122</b>	<b>766,590</b>
Total 2022	64,254	702,336	766,590	

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**6. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Ticket sales and advertising	89,500	<b>89,500</b>	173,422

**7. Investment income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Bank interest	5,434	<b>5,434</b>	1,657

**8. Other income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Other income	-	-	13

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**9. Costs of raising funds**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
Staff costs	135,394	<b>135,394</b>	251,456
Annual lunch costs	106,267	<b>106,267</b>	103,210
75th Anniversary event costs	-	-	16,292
Other fundraising event costs	2,846	<b>2,846</b>	1,180
Other costs	19,440	<b>19,440</b>	6,003
Other staff costs	2,257	<b>2,257</b>	4,652
Depreciation	-	-	114
<b>Total 2023</b>	<u>266,204</u>	<u><b>266,204</b></u>	<u>382,907</u>
Total 2022	<u>382,907</u>	<u>382,907</u>	

**10. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total 2023 £</b>	Total 2022 £
Schools programme	379,909	577,058	<b>956,967</b>	1,017,677
Online learning programme	38,615	27,848	<b>66,463</b>	-
Ambassador programme	127,733	147,374	<b>275,107</b>	-
Community education programme	-	-	-	124,778
Public Awareness	-	-	-	124,778
<b>Total 2023</b>	<u>546,257</u>	<u>752,280</u>	<u><b>1,298,537</b></u>	<u>1,267,233</u>
Total 2022	<u>720,176</u>	<u>547,057</u>	<u>1,267,233</u>	

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**10. Analysis of expenditure on charitable activities (continued)**

**Summary by expenditure type**

	<b>Staff costs</b>	<b>Depreciation</b>	<b>Other costs</b>	<b>Total</b>	<b>Total</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Schools programme	631,256	2,560	323,151	<b>956,967</b>	1,017,677
Online learning programme	40,089	179	26,195	<b>66,463</b>	-
Ambassador programme	135,209	690	139,208	<b>275,107</b>	-
Community education programme	-	-	-	-	124,778
Public Awareness	-	-	-	-	124,778
<b>Total 2023</b>	<b>806,554</b>	<b>3,429</b>	<b>488,554</b>	<b>1,298,537</b>	<b>1,267,233</b>
Total 2022	822,060	5,112	440,061	1,267,233	

**11. Analysis of expenditure by activities**

	<b>Activities</b>	<b>Support</b>	<b>Total</b>	<b>Total</b>
	<b>undertaken</b>	<b>costs</b>	<b>funds</b>	<b>funds</b>
	<b>directly</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>2023</b>	<b>£</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Schools programme	506,134	450,833	<b>956,967</b>	1,017,677
Online learning programme	35,286	31,177	<b>66,463</b>	-
Ambassador programme	154,645	120,462	<b>275,107</b>	-
Community education programme	-	-	-	124,778
Public Awareness	-	-	-	124,778
<b>Total 2023</b>	<b>696,065</b>	<b>602,472</b>	<b>1,298,537</b>	<b>1,267,233</b>
Total 2022	844,201	423,032	1,267,233	

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**11. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Schools programme 2023 £</b>	<b>Online learning programme 2023 £</b>	<b>Ambassador programme 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Staff costs	445,091	27,110	85,059	<b>557,260</b>	639,057
Depreciation	-	-	-	-	4,781
Other staff costs	27,410	-	10,662	<b>38,072</b>	80,449
Operational costs	11,384	7,960	5,171	<b>24,515</b>	55,183
Office costs	18,292	16	23,002	<b>41,310</b>	7,598
Monitoring and evaluation costs	750	-	4,500	<b>5,250</b>	13,020
Other costs	3,207	200	26,251	<b>29,658</b>	-
Ambassadors programme costs	-	-	-	-	44,113
<b>Total 2023</b>	<b>506,134</b>	<b>35,286</b>	<b>154,645</b>	<b>696,065</b>	<b>844,201</b>

**Analysis of support costs**

	<b>Schools programme 2023 £</b>	<b>Online learning programme 2023 £</b>	<b>Ambassador programme 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Staff costs	186,165	12,979	50,150	<b>249,294</b>	183,003
Depreciation	2,560	179	690	<b>3,429</b>	331
Other staff costs	24,059	1,677	6,482	<b>32,218</b>	88,552
Operational costs	31,620	2,203	8,516	<b>42,339</b>	1,525
Office costs	25,092	1,750	6,759	<b>33,601</b>	40,426
Premises costs	50,815	3,543	13,688	<b>68,046</b>	59,032
Legal & professional fees	103,917	7,245	27,993	<b>139,155</b>	2,696
Communication costs	-	-	-	-	24,473
Special project costs	-	-	-	-	3,549
Other costs	25,255	1,601	6,184	<b>33,040</b>	-
Governance costs	1,350	-	-	<b>1,350</b>	19,445
<b>Total 2023</b>	<b>450,833</b>	<b>31,177</b>	<b>120,462</b>	<b>602,472</b>	<b>423,032</b>

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**12. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, expenses totalling £267 were reimbursed to Trustee's (2022 - £NIL) relating to travel expenses incurred in observing Anne Frank Trust UK programmes in person.

**13. Staff costs**

	<b>2023</b>	2022
	£	£
Wages and salaries	<b>793,391</b>	902,762
Social security costs	<b>83,007</b>	100,619
Pension costs	<b>65,550</b>	70,135
	<b>941,948</b>	1,073,516

The charity paid £nil (2022: £7,324) in connection with terminations of employment.

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

	<b>2023</b>	2022
	No.	No.
Employees	<b>21</b>	23

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

	<b>2023</b>	2022
	No.	No.
In the band £60,001 - £70,000	<b>2</b>	2
In the band £80,001 - £90,000	<b>1</b>	1

The remuneration of key management personnel was £332,941 (2022 - £370,342).

The charity considers its key management personnel to comprise of Tim Robertson and the members of the senior management team, as disclosed on pages 10 and 11.

Contributions were made to defined contribution pension scheme on behalf of three (2022: three) employees whose emoluments exceeded £60,000.

Contributions to the defined contribution scheme on behalf of these employees totalled £21,637 (2022: £21,037).

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**14. Auditor's remuneration**

The auditor's remuneration amounts to an auditor fee of £14,300 (2022 - £13,000), and accounts preparation services of £3,300 (2022 - £3,000) exclusive of VAT.

**15. Tangible fixed assets**

	Exhibition equipment £	Office equipment £	Total £
<b>Cost</b>			
At 1 January 2023	397,419	79,500	476,919
At 31 December 2023	<u>397,419</u>	<u>79,500</u>	<u>476,919</u>
<b>Depreciation</b>			
At 1 January 2023	397,419	71,708	469,127
Charge for the year	-	3,429	3,429
At 31 December 2023	<u>397,419</u>	<u>75,137</u>	<u>472,556</u>
<b>Net book value</b>			
At 31 December 2023	<u>-</u>	<u>4,363</u>	<u>4,363</u>
At 31 December 2022	<u>-</u>	<u>7,792</u>	<u>7,792</u>

**16. Debtors**

	2023 £	2022 £
<b>Due within one year</b>		
Trade debtors	146,531	3,300
Other debtors	98,914	38,631
Prepayments and accrued income	257,978	250,933
	<u>503,423</u>	<u>292,864</u>

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**17. Creditors: Amounts falling due within one year**

	<b>2023</b>	2022
	£	£
Trade creditors	<b>31,135</b>	18,773
Other taxation and social security	<b>22,069</b>	63,153
Other creditors	<b>2,368</b>	3,192
Accruals and deferred income	<b>145,740</b>	100,983
	<b>201,312</b>	186,101
	<b>2023</b>	2022
	£	£
Deferred income brought forward	<b>68,528</b>	182,802
Resources deferred during the year	<b>117,501</b>	68,528
Amounts released from previous periods	<b>(68,528)</b>	(182,802)
	<b>117,501</b>	68,528

**18. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1</b>			<b>Balance at</b>
	<b>January</b>	<b>Income</b>	<b>Expenditure</b>	<b>31</b>
	<b>2023</b>	<b>£</b>	<b>£</b>	<b>December</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>2023</b>
				<b>£</b>
General funds	<b>367,214</b>	<b>921,168</b>	<b>(1,018,484)</b>	<b>269,898</b>
Restricted funds	<b>136,000</b>	<b>889,571</b>	<b>(546,257)</b>	<b>479,314</b>
	<b>503,214</b>	<b>1,810,739</b>	<b>(1,564,741)</b>	<b>749,212</b>

**Summary of funds - prior year**

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

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**19. Restricted funds analysis**

	<b>Balance at 1 January 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2023 £</b>
Anonymous grant-giver	30,000	-	(25,020)	<b>4,980</b>
Edward Cadbury Trust	3,000	-	(1,953)	<b>1,047</b>
Tobell Funds	100,000	100,000	(100,636)	<b>99,364</b>
Ponton House Trust	3,000	-	(3,000)	-
A E Higgs (West Midlands)	-	2,500	-	<b>2,500</b>
Alma & Leslie Wolfson Charitable Trust	-	500	(500)	-
The Brown Rudnick Charitable Trust	-	11,861	(11,861)	-
Department for Education	-	274,110	(260,364)	<b>13,746</b>
Anonymous grant-giver	-	242,000	(24,585)	<b>217,415</b>
Anne Frank Fonds	-	4,353	(2,082)	<b>2,271</b>
The Gannochy Trust	-	18,423	(1,423)	<b>17,000</b>
Masonic Charitable Foundation	-	33,840	(14,328)	<b>19,512</b>
MJCB	-	25,225	(12,143)	<b>13,082</b>
Paul Hamlyn Foundation	-	33,000	(33,000)	-
PCC West Midlands	-	4,963	(2,902)	<b>2,061</b>
Perth & Kinross Council	-	4,000	(4,000)	-
The Portal Trust	-	38,360	(15,160)	<b>23,200</b>
The Souter Charitable Trust	-	3,000	-	<b>3,000</b>
Tagliaferri Residential	-	15,000	(15,000)	-
The Big Give	-	25,000	-	<b>25,000</b>
The Dulverton Trust	-	25,136	-	<b>25,136</b>
The Robertson Trust	-	10,000	-	<b>10,000</b>
Business Design Centre	-	18,300	(18,300)	-
<b>Total 2023</b>	<b>136,000</b>	<b>889,571</b>	<b>(546,257)</b>	<b>479,314</b>
<b>Total 2022</b>	<b>53,840</b>	<b>802,336</b>	<b>(720,176)</b>	<b>136,000</b>

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**20. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	-	4,363	<b>4,363</b>
Current assets	-	946,161	<b>946,161</b>
Creditors due within one year	479,314	(680,626)	<b>(201,312)</b>
<b>Total</b>	<b>479,314</b>	<b>269,898</b>	<b>749,212</b>

**Analysis of net assets between funds - prior year**

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

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

	<b>2023 £</b>	<b>2022 £</b>
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>245,998</b>	(46,449)
<b>Adjustments for:</b>		
Depreciation charges	<b>3,429</b>	5,226
Interest income	<b>(5,434)</b>	(1,657)
(Increase) in debtors	<b>(210,559)</b>	(37,995)
(Decrease)/increase in creditors	<b>(33,762)</b>	54,587
Increase/(decrease) in deferred income	<b>48,973</b>	(114,274)
<b>Net cash provided by/(used in) operating activities</b>	<b>48,645</b>	(140,562)

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**22. Analysis of cash and cash equivalents**

	<b>2023</b>	2022
	£	£
Cash in hand	<b>442,738</b>	388,659
	<u>442,738</u>	<u>388,659</u>

**23. Analysis of changes in net debt**

	<b>At 1 January 2023</b>	<b>Cash flows</b>	<b>At 31 December 2023</b>
	£	£	£
Cash at bank and in hand	<b>388,659</b>	<b>54,079</b>	<b>442,738</b>
	<u>388,659</u>	<u>54,079</u>	<u>442,738</u>
	<u>388,659</u>	<u>54,079</u>	<u>442,738</u>

**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 £65,634 (2022 - £70,135). At 31 December 2023, an amount of £2,084 (2022 - £1,752) were outstanding.

**25. Operating lease commitments**

At 31 December 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2023</b>	2022
	£	£
Not later than 1 year	<b>34,049</b>	34,049
Later than 1 year and not later than 5 years	<b>13,375</b>	47,424
	<u>47,424</u>	<u>81,473</u>
	<u>47,424</u>	<u>81,473</u>

**26. Related party transactions**

During the year support costs totalling £450 (2022 - £5,813) 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 £5,619 (2022 - £4,170).