

ANNE FRANK TRUST UK
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ANNE FRANK TRUST UK
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
 FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustees	Nicola Cobbold, Chair Børge Andreassen (appointed 3 September 2024) Michael Bettles Fayga Brisman Taylor (appointed 3 September 2024) Ruth Fenton (appointed 4 June 2025) Emma Hayman (appointed 4 June 2025) Bernard Howard, Vice Chair Nicky Wade FCA, Treasurer (appointed 4 June 2025) Miranda Wayland
Company registered number	02612141
Charity registered numbers	1003279 and SC040488
Principal office and registered office	Star House 104-108 Grafton Road London NW5 4BA
Chief executive officer	Dan Green (appointed 9 September 2025)
Independent auditors	Blick Rothenberg Audit LLP Chartered Accountants 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
Royal Patron	Her Majesty The Queen (from January 2024)
Honorary President	Dr Eva Schloss MBE
Honorary Vice Presidents	Gillian Walnes MBE Daniel Mendoza OBE
Advisors	Gerry Cohen (Education Committee, appointed May 2024) Joel Davis (Communications Committee) Alistair Falk (Education Committee) Kirsty Robson (Communications Committee)

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of The Anne Frank Trust UK ("the Trust") for the year ended 31 December 2024.

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:

- **Equity** - We champion diversity, inclusion, and social cohesion in everything we do.
- **Learning** - We embrace feedback and evidence to grow and improve continuously.
- **Positivity** - We approach challenges with creativity, kindness, and optimism.
- **Integrity** - We act with honesty, transparency, and respect for complexity.
- **Environmental Responsibility** - We are committed to reducing our environmental impact.

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 **Education Delivery Specialists**, 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 2024**

- 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. **Ambassador 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 Education Delivery Specialist 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, 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

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

Programme Reach and Growth

In 2024, the Anne Frank Trust's schools programme reached **71,189** young people, including **55,433** students through its peer education programme in **263** schools. A further **56,551** young people from **495** schools participated in online learning events, bringing the charity's total reach to **126,819** young people in **758** schools - a 6% increase on the previous year (2023: 119,501 young people reached in total).

- In 2024, 81% of the education delivery in schools consisted of the full core programme, reaching 215 out of a total of 263 schools. The remaining delivery was comprised of individual workshops. Notably, **53% of the schools engaged had above-average levels of Free School Meals (FSM)**, and 47% were new to the Trust. Looking ahead, there are plans to expand into Essex in 2025, with recruitment for this expansion having commenced in February 2025.
- The schools programme successfully reached 71,189 young people, including 5,419 peer educators, 14,638 workshop participants, and 55,433 young people through peer education. This represents a **significant enhancement in the reach and impact of the programme**.

Standalone Workshops

- **New workshops addressing misogyny and transphobia were developed and delivered** in schools, specifically in response to growing concerns about prejudice in these areas.

Ambassador Programme

- The Ambassador Programme saw substantial growth in 2024 – we worked with 197 Ambassadors, **representing a 12% increase from 2023**. Notable events included:
 - o Amsterdam Study Trip: In October 2024, 15 Ambassadors from across England and Scotland visited the Anne Frank House in Amsterdam. This trip was made possible thanks to the generosity of donors Lyall and Candice Cresswell.
 - o Kraków Study Trip: In August 2024, 14 Ambassadors visited Kraków, Poland. They explored the Galicia Museum, learned about Jewish history, and visited Auschwitz. This trip was sponsored by Leslie and Helen Kaye.

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FOR THE YEAR ENDED 31 DECEMBER 2024**

- o Lake District Study Trip: Ambassadors visited the Lake District Holocaust Project, where they met Holocaust survivor Arek Hersh and author Tom Palmer. They engaged in outdoor activities and learned about the history of the Windermere Children.
- o Ambassadors participated in various skills workshops, residential study trips, blogging, and public speaking opportunities. These activities aimed to grow their confidence and develop transferable skills such as public speaking and leadership.
- o Ambassadors delivered assemblies, training sessions, and speeches at significant events, including at the Scottish Parliament for Holocaust Memorial Day 2024, highlighting the importance of freedom and the dangers of discrimination.
- o Ambassadors also engaged in public speaking opportunities, such as participating in guided tours of the Houses of Parliament.
- o Ambassadors worked on anti-prejudice projects and shared their experiences with corporate partners such as 'pladis'.
- o They also participated in local community events, such as a vigil in Southport following the riots, and engaged in activities to rebuild and support their communities.

National Youth Conference

- In March 2024, thanks to the support of Michael Josephson MBE and the Department of Education, **80 young people from 14 schools attended the Anne Frank Trust's annual National Youth Conference in Manchester**. They attended a range of workshops, including a session on storytelling as a tool to address antisemitism and all forms of prejudice. The conference featured presentations from the Manchester Jewish Federation's 'My Voice' project and included a speech by Holocaust survivor Marianne Philipps.

Equality, Diversity and Inclusion

- The trustees see **equity, diversity and inclusion (EDI)** as fundamental to the charity's values and performance. Work in this area during 2024 included the launch of the Trust's EDI working group across the staff team. The group initiated several activities to promote independent learning and collective discussion, including a whole team book discussion group. In December, the group prepared to launch a "Survey of Belonging" for 2025, to assess the overall sense of workplace belonging and gather insights on areas to focus on.
- Efforts to ensure diversity and inclusion were also a priority. The Trust implemented strategies to engage more Jewish schools and developed an action plan to increase the participation of boys in the school and Ambassador Programme. By the end of the year, the Trust had worked with four Jewish schools and increased the number of male Ambassadors, with just over a third of all Ambassadors now being boys.

Partnerships, Community Engagement and Organisational Development

- The Trust implemented recommendations from the 2023 Education Review by Paula Kitching, including appointing new training providers and forming action plans. New staff were recruited, including an Education Delivery Specialist for the Northwest.
- The Trust worked closely with organisations such as the Holocaust Memorial Day Trust and the Anti-Bullying Alliance. We also engaged with the Jewish community through events and school visits, including a tour with Holocaust survivor Martin Stern.
- The Anne Frank Trust was founded by Jewish individuals and is proudly rooted in the Jewish community, with our work inspired by Anne Frank's legacy and grounded in Holocaust education and challenging antisemitism and all forms of prejudice. We continue to build strong relationships with Jewish community organisations, schools, and leaders, ensuring that the Jewish experience is embedded across our programmes and culture. In 2024:
 - o Austen Garth continued as Jewish Community Engagement Manager, delivering IHRA antisemitism training to all new staff and trustees.
 - o The team undertook "Jewish Living" training with the Board of Deputies.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

- o A new community showcase event was held in Leeds, with local Ambassadors sharing their experiences with Jewish leaders.
- In light of rising antisemitism and Islamophobia linked to the Israel-Hamas conflict, the Trust provided online support sessions for Ambassadors, involving Jewish and Muslim facilitators. Education team meetings addressed the conflict using reflective tools such as podcasts. In June, 19 Ambassadors took part in a diary reading group that included content on the significance of Israel to UK Jews.

Safeguarding

Safeguarding remains foundational to the organisation. 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 2024, the Trust's safeguarding policy and procedures were updated to reflect new Government guidance for schools. and the staff team underwent further training on Prevent Duty. Any concerns are reported to the charity's Designated Safeguarding Lead (Sarah Nuzum) for assessment and appropriate action. During 2024, there were seven safeguarding concerns identified by Anne Frank Trust Staff. These were reported to the relevant schools, who dealt with the matter appropriately.

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 2023-2024 this was **Reasons for Hope - The Impact of the Anne Frank Trust UK**. There were findings in three areas:

Impact on social attitudes

- Overall Progress: **88.7%** of young people progressed in their attitude towards at least one social group, with **79.6%** progressing towards two or more groups, and **70.2%** towards three or more groups.
- Improvement Across Groups: Significant improvement in attitudes was observed towards all 12 social groups, including Black, Christian, Disabled, Female, Gypsy, Jewish, LGBTQ, Male, Muslim, Old, Refugee, and White.
- Jewish People: The highest proportion of young people (**58.5%**) made progress in their attitudes towards Jewish people.
- Muslim People: **52.2%** of young people improved their attitudes towards Muslims, showing consistent positive impact year over year.
- Impact on Muslim Young People: **55.6%** of Muslim young people became more positive towards Jewish people post-programme.
- Gender Comparison: Both males and females made statistically significant progress on all six items related to knowledge, understanding, stereotypes, and confidence to challenge prejudice.
- Impact on Young People with Negative Attitudes: Young people who started with below-average attitudes showed a greater degree of progress (**0.74 points**) compared to those with above-average attitudes (**0.25 points**).
- Urban vs. Rural: Statistically significant improvement in attitude scores was observed in both urban and rural areas, indicating consistent impact irrespective of location.
- Pupil Premium Levels: Significant improvement in attitudes was seen for students in all schools, irrespective of whether the level of pupil premium was above or below the mean.
(Note: Pupil Premium is a funding initiative by the UK government designed to improve educational outcomes for disadvantaged pupils in publicly funded schools in England)

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FOR THE YEAR ENDED 31 DECEMBER 2024****Impact on knowledge and skills**

- **87.8%** of young people improved their understanding of what prejudice means.
- **80.6%** of young people enhanced their ability to recognize when someone is being prejudiced.
- **28.2%** of young people increased their empathic insight into how it feels to be a victim of prejudice.
- **75.4%** of young people showed a stronger personal commitment to challenging all types of prejudice.
- **78.5%** of young people felt more confident about how they can challenge prejudice and make a difference.

Empowerment

Anne Frank Young Ambassadors tell us:

- The programme significantly enhances their sense of empowerment, particularly in their understanding of prejudice, critical thinking, personal values, and confidence to act.
- They gain a deeper understanding of what prejudice means and how it affects individuals and communities.
- The programme helps them to develop the ability to recognize prejudiced behaviour and think critically about its impact.
- The programme fosters a strong personal commitment to challenge all forms of prejudice and promote inclusivity.
- They feel more confident in their ability to challenge prejudice and make a positive difference in their communities.

The University of Kent's conclusions were:

- The Anne Frank Trust's Schools Programme continues to be 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 remains strong over time. The programme consistently shows significant improvements in attitudes towards various social groups, with 88.7% of young people progressing in their attitudes towards at least one social group.
- The size of the sample and the 6-year track record of data mean these conclusions are more convincing than ever. This year, 3,613 young people completed the evaluation, marking the highest number of completed evaluations to date.
- 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 with below-average initial attitudes showed almost three times higher progress compared to those with above-average initial attitudes.
- 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 programme's impact is consistent across urban and rural areas, and irrespective of school type.
- 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. Teachers have observed significant improvements in young people's attitudes and understanding of prejudice.

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

Section 4: Fundraising review

In 2024, the Trust's total income from fundraising was £1.564M. The Trust's single largest source of income continues to be the Annual Lunch held to mark Holocaust Memorial Day every January. The 2024 Lunch, held on 18 January at the Hilton Park Lane, raised over £420,000. The guest speaker was much loved children's author, Sir Michael Morpurgo OBE.

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trust benefits from the loyal and generous support of many individual donors, including those who give regularly as Friends of Anne Frank.

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

Michael Josephson MBE	Melih and Seren Odemis
Susan Tobbell OBE and Graham Tobbell	Christian and Myrto Rochat
Daphne Schild	Humphrey and Nicola Cobbold
Saul and Dani Klein	Lyll and Candice Cresswell
Joan and Robin Alvarez	Leslie and Helen Kaye
Peter Oppenheimer	Julian Donn

In November 2024 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.

In September 2024, the Trust received a public sector grant from The Mayor of London’s Shared Endeavour Fund. The Trust uses this funding specifically to address Islamophobia and antisemitism across selected boroughs in London. The only other public sector income received was the final instalment of the Trust’s grant from the Department of Education anti-bullying programme, used specifically to address bullying based on prejudice.

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
- Penguin Random House, the UK publisher of the Diary
- pladis Global, corporate sponsor of the Annual Lunch
- Deutsche Bank, who have funded some of our in-school delivery in 2024
- IMEX, a prominent supporter of our Annual Lunch
- Quastels, which has generously provided pro bono legal advice
- Many other companies that 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 2024 included significant grants from a trust which wishes to remain anonymous, and the following:

The 29th May 1961 Charitable Trust	The Annabel Arbib Foundation
The Anne Frank Fonds	The Anne Frank House
The Baker Family Trust	The Benson and Lionel Black Charitable Trust
The Bloom Foundation	The Childhood Trust
The David Pearlman Charitable Foundation	The Dulverton Trust
The Gannochy Trust	The Gerald and Gail Ronson Family Foundation
Gundle Philanthropic Trust	The Harold Hyam Wingate Foundation
The Harris Family Charitable Trust	The Heathside Charitable Trust
The Henry and Suzanne Davis Foundation	The JP Jacobs Charitable Trust
The Lord Leonard & Lady Estelle Wolfson Foundation	
The Melina Charitable Foundation	Michael B Hacker Charitable Trust
The Milton Damarel Trust	Old Possum’s Practical Trust
Paul Hamlyn Foundation	Portal Trust
The Robertson Trust	The Sandhu Charitable Foundation
Sybilla and Leo Friedler Charitable Trust	The Vandervell Foundation

The Trust is committed to best practice in fundraising. It is registered with the Fundraising Regulator and works

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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. As was also the case in 2023, the Trust received no complaints about fundraising during 2024.

During the year the fundraising team was strengthened by recruitment of both a Public Fundraising Manager and a Philanthropy Manager, as well as a Fundraising Database Assistant. Early returns on this investment were seen in the record income from the 2025 Lunch, which raised more than £750k. The Trust continues to review its fundraising strategy following the departure of the Development Director in November 2024.

Section 5: Financial Review

The trustees report a small planned deficit of £42k for the year against a surplus of £246k in 2023, with overall income having fallen to £1.6m from £1.8m in 2023. Alongside many other charities, the Trust has been impacted by government funding cuts, with the loss of £260k of Department for Education funding.

Despite a challenging economic environment, income from donations has remained strong and the Trust has made strategic investments in the capacity of its fundraising team in order to grow this area in the years ahead. Expenditure on charitable activities has increased slightly to £1.315m (2023: £1.299m), reflecting the increased number of young people reached highlighted earlier in this report.

Maintaining the financial resilience of the charity is about more than income generation and reserves and during the year the Trust brought its finance function in-house, allowing for stronger management reporting and levels of internal control. The trustees remain confident that strategic investment in fundraising and prudent financial management will continue to provide financial and operational sustainability, maximising impact in the years ahead.

Income

Income from donations and legacies increased slightly to £967k (£927k in 2023), despite the challenging economic environment, the increase coming from an increase in Gift Aid claimed. The £967k included £332k (£330k in 2023) of donations from the Lunch; a further £92k (£90k in 2023) was raised from ticket sales, bringing the total for the event to £424k (2023: 420k). £505k of grants were received in the year, significantly lower than the 2023 figure of £789k because of the lack of government funding. Higher interest rates contributed to the increase in investment income from £5k to £18k and a further £19k was raised by the rental of spare office space to an unconnected charity. Total income for the year was just over £1.6m (2023: £1.81m).

Spend

Expenditure on charitable activities increased slightly in the year to £1.315m (2023: £1.299m), with the majority being staffing cost. The Trust continues to maximise the impact per £ spent, with the average spend per young person reached having fallen from £13.09 in 2023 to £13.02 in 2024.

Fundraising costs have increased from £266k in 2023 to £328k in 2024, with the increase directly reflecting the long term investment in team capability and capacity. Total spend of the charity has therefore increased from £1.565m in 2023 to £1.643m in 2024.

Reserves

The trustees have maintained their existing reserves policy which states that between three and six months of core operating costs are held in unrestricted reserves. It is the intention of the trustees that this policy will be reviewed in 2025, taking into account the strategic operating needs of the charity and the expected economic climate in the year ahead.

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FOR THE YEAR ENDED 31 DECEMBER 2024**

Reserves remain healthy at £707k (2023: £749k). £128k of this amount is restricted funding related to programmes due for delivery after the year end. The remaining £579k is unrestricted, well within the range of appropriate reserves set by the trustees in the Trust's reserves policy (2023: restricted £479k and unrestricted £270k). The high level of restricted funds in the previous year was due in part to a significant grant received shortly before the year end and spent in 2024. In addition, £123k of restricted charitable expenditure was mistakenly allocated to unrestricted expenditure in the 2023 statutory accounts, resulting in an overstatement of restricted reserves and understatement of unrestricted reserves as at 31st December 2023. In order to correct this, £123k has been transferred from restricted to unrestricted funds in 2024. The Trust has invested in its (previously outsourced) finance function in the year and the trustees are satisfied that the resulting internal controls are such that this will not recur.

Cash balances remain strong at £527k (2023: £443k), with all cash not needed for operational purposes being held on short-term deposit to maximise interest returns.

Section 6: Structure, governance and management**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.

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. Two new trustees were appointed in 2024 - Børge Andreassen and Fayga Brisman. Three new trustees were appointed in 2025 – Nicky Wade, Emma Hayman and Ruth Fenton. All trustees receive a tailored induction and are offered ongoing training to support them in fulfilling their governance responsibilities.

Whatever their specialism, all trustees carry equal legal and strategic responsibility for the charity overall. Trustees are normally appointed for up to three terms of three years. In exceptional circumstances, the board may approve additional terms if it considers this to be 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.

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:

Nicola Cobbold, Chair
Professor Dominic Abrams (resigned, June 2025)
Børge Andreassen (appointed September 2024)
Aretha Banton (resigned December 2024)
Ruth Barnett (resigned June 2025)
Michael Bettles
Fayga Brisman Taylor (appointed September 2024)
Ruth Fenton (appointed June 2025)
Emma Hayman (appointed June 2025)

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Bernard Howard , Vice Chair
 Jeffrey Kriek, Treasurer (resigned, June 2025)
 Nicky Wade FCA, Treasurer (appointed June 2025)
 Miranda Wayland
 Dr Uzma Zahid (resigned March 2025)

Governance structure

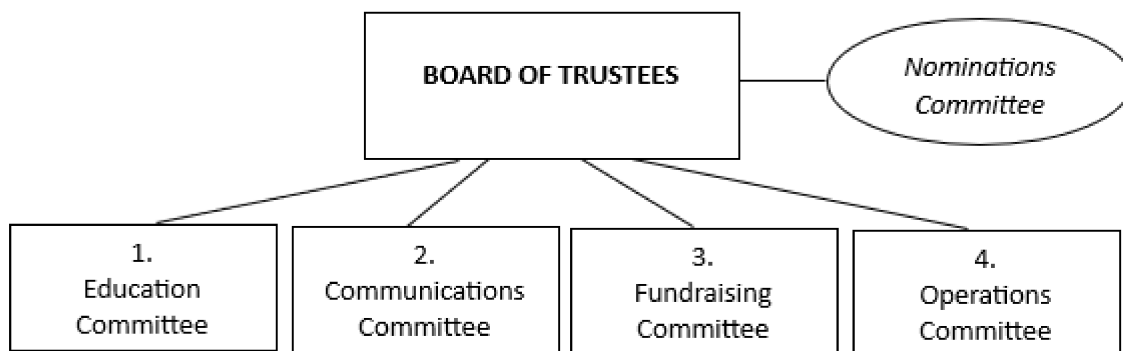
All trustees attend quarterly Board meetings and are encouraged to participate in sub-committees aligned with their expertise and interests. The Board is committed to strengthening governance through active and well supported sub-committees. Each committee is chaired by a trustee with relevant expertise, 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.

A Fundraising Committee is in development and is included in the governance structure as part of our forward plans; in the interim, governance of fundraising is overseen by the Operations Committee.

Following the resignation of the trustee with a communications background, and limited staff capacity during the year, the Communications Committee has not been active in 2025. However, the Board remains committed to its revival and is exploring options to reinstate the committee as part of focussing activity in this area.

During 2024, the Board appointed one additional advisor to the Education Committee, Gerry Cohen, with expertise in Jewish life, Holocaust education and tackling antisemitism.

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 as required.



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 2024 were:

- Chief Executive, to whom the trustees delegate overall authority for the day-to-day running of the charity - Tim Robertson (June 2018 to March 2025). Tim retired in March 2025 and Director of Education Sarah Nuzum and Director of Operations Judy Silkoff stepped up as Acting Co-Chief Executives. On 9th September 2025, Dan Green took over as Chief Executive.
- Director of Education, Sarah Nuzum (appointed 2019) – responsible for all the Trust’s charitable activities in schools, communities and online.
- Director of Development, Ruth Berenblut (October 2023 to November 2024)
- Director of Operations, Tom Asher (March 2022 to July 2024) and Judy Silkoff (March 2025 to present) - responsible for operational planning, finance, HR, governance, risk, evaluation, IT and all organisational infrastructure.

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FOR THE YEAR ENDED 31 DECEMBER 2024**

Staff are supported through regular one-to-one supervision, a calendar of team meetings, and cross-departmental panels. The Trust also provides wellbeing support through an Employee Assistance Programme and coaching from its wellbeing partner, WrkWll.

Section 7: Principal risks and uncertainties

The Trust continues to identify, mitigate and manage risk across all areas of operation, with day-to-day responsibility being delegated to the Senior Management Team. Key risks to the organisation are discussed in detail by the Operations Committee and reported to the Board on a quarterly basis. Since the year end, the Board has taken the decision to delegate detailed oversight of Safeguarding and Education risk management to the Education Committee, ensuring ownership of this complex area sits with those most expert in it. It is intended that fundraising risks be delegated to the planned Fundraising Committee in due course. High-level oversight of key risks in both areas will remain with the Operations Committee and, ultimately, the Board.

During the year, the Trust has overhauled its risk register, identifying in detail risks across the business and ensuring plans are in place to mitigate all major risks as much as possible and to monitor those where mitigation is inherently limited. This work is ongoing into 2025. Policies and procedures are undergoing systematic review and being enhanced where needed to reduce operational risk. The Trust has also implemented the action plan resulting from its 2023 Data Protection review and has improved its practices in data retention and disposal of confidential data.

In line with many charities at this time, the most significant risk to the Trust continues to be the impact of the extremely challenging macro-economic environment, which creates significant uncertainty for fundraising and could, in turn, negatively impact the ability to carry out planned programmes of activity. The Trust continues to invest in its fundraising capability and capacity with the intention of diversifying income streams in the coming years. Investment in an in-house finance function in late 2024 has improved management reporting and budgeting, with new forecasting processes in 2025 giving a clearer line of sight than ever before. This will allow the Trust to adjust services if needed to match fluctuations in income.

As with all organisations who work with young people, safeguarding risks exist and the management of these remains high on our agenda, with mandatory safeguarding training at regular intervals, specific training for those involved in direct delivery of services and oversight by the Education Committee. Whilst the level of mitigation is such that we do not believe the risk of incident to be high, the trustees recognise that the impact of any safeguarding failure could have significant repercussions for the charity.

In the light of the ongoing heightened cyber security threat faced by UK business, with the threat level issued by the NCSC remaining at high alert, we are continuing to review and enhance our cyber security protocols and disaster recovery planning. All staff and trustees undergo cyber-security training as part of their induction and are kept apprised of current threats via internal email and Teams communications.

Section 8: Future plans

The Board has extended the Trust's current strategic plan, Reaching Our Goals, to run until the end of 2025. This provides a period of continuity during a time of leadership transition and renewal. It allows the Trust's new Chair, Nicola Cobbold, to spend 2025 leading the development of a new strategic plan, likely to run for four years to mark the centenary of Anne Frank's birth in 2029.

This next chapter builds on the legacy of the outgoing Chief Executive, who retired in spring 2025 after seven years of strong leadership. Thanks to a carefully managed transition, the two Acting Co-Chief Executives have ensured continuity and stability across the organisation. Following a robust recruitment process, Dan Green has been appointed as the new, permanent Chief Executive commencing in early September. He will work closely with the Chair, Board and staff team to shape the Trust's long-term future.

The current strategic plan, Reaching Our Goals, focuses on delivering the Trust's three-strand education programme for 9- to 15-year-olds, with the overall aim for the Trust to "embody youth empowerment as a force for ending prejudice." A key driver of this vision is the new Ambassadors Programme, which empowers young people to take the lead 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 2024

At the time of writing in summer 2025, the trustees are pleased to report good progress across the Trust's four strategic objectives:

Education: We are on track to reach 144,000 young people through our programmes, expand the Anne Frank Ambassadors scheme, and deliver a full calendar of online and residential learning events.

Communications: Following the Annual Fundraising Lunch in January 2025 we secured unprecedented levels of media coverage, increasing both the visibility and impact of the event. We have appointed a new graduate trainee to strengthen our social media presence and digital engagement.

Fundraising: We are working towards an ambitious income target for 2025, supported by strengthened major donor engagement, successful grant applications, and the establishment of a new Fundraising Committee to guide strategy and oversight.

Operations: We are strengthening our infrastructure through improved financial reporting, digital systems, and leadership recruitment.

Approved by order of the members of the Board of trustees and signed on their behalf by:

Signed by:

Nicola Cobbold

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Nicola Cobbold

Chair

Date: 22-Sep-25 | 22:54 BST

ANNE FRANK TRUST UK
(A company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

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:

Signed by:

Nicola Cobbold

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Nicola Cobbold
Chair

Date: 22-Sep-25 | 22:54 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 2024

Opinion

We have audited the financial statements of Anne Frank Trust UK (the 'charitable company') for the year ended 31 December 2024 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 2024 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, Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 2024

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.

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 AUDITORS' REPORT TO THE MEMBERS OF ANNE FRANK TRUST UK (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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.

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 2024

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.

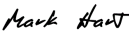
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the trustees 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 charity's trustees and trustees 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 charity and its trustees, 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: 25-Sep-25 | 10:59 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 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	128,150	838,393	966,543	926,683
Charitable activities	4	323,201	182,232	505,433	789,122
Other trading activities	6	-	92,300	92,300	89,500
Investments	7	-	17,710	17,710	5,434
Other income	8	-	19,314	19,314	-
Total income		451,351	1,149,949	1,601,300	1,810,739
Expenditure on:					
Raising funds	9	-	327,691	327,691	266,204
Charitable activities	10	679,652	635,850	1,315,502	1,298,537
Total expenditure		679,652	963,541	1,643,193	1,564,741
Net (expenditure)/income		(228,301)	186,408	(41,893)	245,998
Transfers between funds		(123,321)	123,321	-	-
Net movement in funds		(351,622)	309,729	(41,893)	245,998
Reconciliation of funds:					
Total funds brought forward		479,314	269,898	749,212	503,214
Net movement in funds		(351,622)	309,729	(41,893)	245,998
Total funds carried forward		127,692	579,627	707,319	749,212

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 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	6,124	4,363
Current assets			
Debtors	16	458,961	503,423
Cash at bank and in hand		526,563	442,738
		<u>985,524</u>	<u>946,161</u>
Current liabilities			
Creditors: amounts falling due within one year	17	(284,329)	(201,312)
Net current assets		<u>701,195</u>	<u>744,849</u>
Total assets less current liabilities		<u>707,319</u>	<u>749,212</u>
Total net assets		<u><u>707,319</u></u>	<u><u>749,212</u></u>
Charity funds			
Restricted funds		127,692	479,314
Unrestricted funds		579,627	269,898
Total funds		<u><u>707,319</u></u>	<u><u>749,212</u></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:
Nicola Cobbold
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Nicola Cobbold
Chair

Signed by:
Bernard Howard
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Bernard Howard
Vice Chair

Date: 22-Sep-25 | 22:54 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 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	21	71,954	48,645
Cash flows from investing activities			
Dividends and interest		17,710	5,434
Purchase of tangible fixed assets		(5,839)	-
Net cash provided by investing activities		11,871	5,434
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		83,825	54,079
Cash and cash equivalents at the beginning of the year		442,738	388,659
Cash and cash equivalents at the end of the year	22	526,563	442,738

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 2024

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 2024

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	-	33% straight line
Office equipment	-	20% 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 2024

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 2024

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 contributes to the personal pension scheme of employees 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 2024**

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

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations				
Donations and gifts	128,150	405,527	533,677	545,174
Fundraising events	-	331,644	331,644	330,431
Gift Aid	-	101,222	101,222	51,078
Total 2024	<u>128,150</u>	<u>838,393</u>	<u>966,543</u>	<u>926,683</u>
Total 2023	<u>183,525</u>	<u>743,158</u>	<u>926,683</u>	

4. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grant receivable	<u>323,201</u>	<u>182,232</u>	<u>505,433</u>	<u>789,122</u>
Total 2023	<u>706,046</u>	<u>83,076</u>	<u>789,122</u>	

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5. Analysis of grant income receivable

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Department for Education Anti-Bullying Grant Programme	-	15,223	15,223	274,110
Shared Endeavour Fund	-	20,238	20,238	-
Anonymous grant-giver	-	255,000	255,000	242,000
Bloom Foundation	30,000	-	30,000	30,000
Paul Hamlyn Foundation	-	-	-	33,000
The Dulverton Trust	-	-	-	25,136
The Gannochy Trust	-	1,423	1,423	18,423
The Robertson Trust	-	-	-	10,000
The Brown Rudnick Charitable Trust	-	11,316	11,316	11,861
The Harold Hyam Wingate Foundation	6,000	-	6,000	-
29th May Charitable Trust	5,000	-	5,000	5,000
The Vandervell Foundation	5,000	-	5,000	5,000
Masonic Charitable Trust	-	-	-	33,840
Milton Damerel Trust	25,000	-	25,000	15,000
The Esmee Faribairn Foundation TASK Fund	-	-	-	5,000
The Hirschel Foundation	-	-	-	10,000
The Portal Trust	-	-	-	38,360
The Annabel Arbib Foundation	25,000	-	25,000	-
Postcode Community Trust	75,000	-	75,000	-
Saloman Foundation	-	5,000	5,000	-
The J P Jacobs Charitable Trust	10,000	-	10,000	-
Other grants below £5,000	1,232	15,001	16,233	32,392
Total 2024	182,232	323,201	505,433	789,122
Total 2023	83,076	706,046	789,122	

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6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Ticket sales and advertising relating to Annual Lunch	92,300	92,300	89,500

7. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest	17,710	17,710	5,434

8. Other income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Rents receivable	19,314	19,314	-

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9. Costs of raising funds

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Wages and salaries	155,432	155,432	114,490
Annual lunch costs	100,786	100,786	106,267
Other fundraising event costs	1,018	1,018	2,846
Other costs	24,530	24,530	19,440
Agency and other employment costs	18,238	18,238	2,257
Social security costs	14,363	14,363	12,198
Pension costs	13,324	13,324	8,706
Total 2024	<u>327,691</u>	<u>327,691</u>	<u>266,204</u>
Total 2023	<u>266,204</u>	<u>266,204</u>	

10. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Schools programme	543,355	283,082	826,437	956,967
Online learning programme	74,835	26,971	101,806	66,463
Ambassador programme	61,462	325,797	387,259	275,107
Total 2024	<u>679,652</u>	<u>635,850</u>	<u>1,315,502</u>	<u>1,298,537</u>
Total 2023	<u>546,257</u>	<u>752,280</u>	<u>1,298,537</u>	

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10. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £	Total 2023 £
Schools programme	507,964	2,568	315,905	826,437	956,967
Online learning programme	61,530	314	39,962	101,806	66,463
Ambassador programme	207,600	1,196	178,463	387,259	275,107
Total 2024	<u>777,094</u>	<u>4,078</u>	<u>534,330</u>	<u>1,315,502</u>	<u>1,298,537</u>
Total 2023	<u>806,554</u>	<u>3,429</u>	<u>488,554</u>	<u>1,298,537</u>	

11. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Schools programme	444,974	381,463	826,437	956,967
Online learning programme	55,149	46,657	101,806	66,463
Ambassador programme	209,783	177,476	387,259	275,107
Total 2024	<u>709,906</u>	<u>605,596</u>	<u>1,315,502</u>	<u>1,298,537</u>
Total 2023	<u>696,065</u>	<u>602,472</u>	<u>1,298,537</u>	

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11. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Schools programme 2024 £	Online learning programme 2024 £	Ambassador programme 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	372,761	44,797	143,953	561,511	557,260
Travel and subsistence	31,727	-	17,898	49,625	38,072
Operational costs	7,366	10,235	4,811	22,412	24,515
Printing and storage costs	20,708	-	12,668	33,376	41,310
Monitoring and evaluation costs	4,600	-	2,250	6,850	5,250
Other costs	7,812	117	28,203	36,132	29,658
Total 2024	444,974	55,149	209,783	709,906	696,065

Analysis of support costs

	Schools programme 2024 £	Online learning programme 2024 £	Ambassador programme 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	135,203	16,733	63,647	215,583	249,294
Depreciation	2,568	314	1,196	4,078	3,429
Agency and other employment costs	53,780	6,177	23,494	83,451	32,218
Operational costs	28,569	4,494	17,094	50,157	42,339
Office costs	18,238	1,421	5,401	25,060	33,601
Premises costs	42,387	5,186	19,734	67,307	68,046
Legal & professional fees	77,706	10,581	40,253	128,540	139,155
Other costs	13,606	1,751	6,657	22,014	33,040
Governance costs	9,406	-	-	9,406	1,350
Total 2024	381,463	46,657	177,476	605,596	602,472

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12. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, expenses totalling £NIL were reimbursed to trustees (2023 - £267) relating to travel expenses incurred in observing Anne Frank Trust UK programmes in person.

13. Staff costs

	2024	2023
	£	£
Wages and salaries	809,946	772,487
Social security costs	79,491	95,205
Pension costs	70,776	74,256
	960,213	941,948

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

	2024	2023
	No.	No.
Employees	20	21

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

	2024	2023
	No.	No.
In the band £60,001 - £70,000	2	2
In the band £80,001 - £90,000	1	1

The remuneration of key management personnel was £332,955 (2023: £332,941).

The charity considers its key management personnel to comprise of the members of the senior management team, as disclosed on page 10.

Contributions were made to defined contribution pension schemes on behalf of three (2023: three) employees whose emoluments exceeded £60,000.

Contributions to the defined contribution schemes on behalf of these employees totalled £22,060 (2023: £21,637).

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14. Auditor's remuneration

The auditor's remuneration amounts to an auditor fee of £16,000 (2023: £14,300), and accounts preparation services of £5,000 (2023: £3,300) exclusive of VAT.

15. Tangible fixed assets

	Exhibition equipment £	Office equipment £	Total £
Cost			
At 1 January 2024	397,419	79,500	476,919
Additions	-	5,839	5,839
Disposals	(358,115)	(16,761)	(374,876)
At 31 December 2024	<u>39,304</u>	<u>68,578</u>	<u>107,882</u>
Depreciation			
At 1 January 2024	397,419	75,137	472,556
Charge for the year	-	4,078	4,078
On disposals	(358,115)	(16,761)	(374,876)
At 31 December 2024	<u>39,304</u>	<u>62,454</u>	<u>101,758</u>
Net book value			
At 31 December 2024	<u>-</u>	<u>6,124</u>	<u>6,124</u>
At 31 December 2023	<u>-</u>	<u>4,363</u>	<u>4,363</u>

During the year, having brought its finance function in-house, the charity streamlined its fixed asset register and identified £358k of fixed assets which had been fully depreciated and disposed of in previous years but not removed from the register. This amount is shown as disposals in the year.

16. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	15,950	146,531
Other debtors	43,743	98,914
Prepayments and accrued income	399,268	257,978
	<u>458,961</u>	<u>503,423</u>

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17. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	10,030	31,135
Other taxation and social security	23,301	22,069
Other creditors	90,944	2,368
Accruals and deferred income	160,054	145,740
	284,329	201,312
	2024	2023
	£	£
Deferred income brought forward	117,501	68,528
Resources deferred during the year	121,950	117,501
Amounts released from previous periods	(117,501)	(68,528)
	121,950	117,501

18. Summary of funds

Summary of funds - current year

	Balance at 1			Transfers	Balance at
	January	Income	Expenditure	in/out	31
	2024	£	£	£	December
	£	£	£	£	2024
					£
General funds	269,898	1,149,949	(963,541)	123,321	579,627
Restricted funds	479,314	451,351	(679,652)	(123,321)	127,692
	749,212	1,601,300	(1,643,193)	-	707,319

Summary of funds - prior year

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

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19. Restricted fund analysis

	Balance at 1 January 2024			Transfer between funds	Balance at 31 December 2024		Total funds 2023
	£	Income £	Expenditure £	£	£	£	£
Old Possums Trust	4,980	-	-	(4,980)	-	4,980	
Edward Cadbury Trust	1,047	3,000	(3,000)	(1,047)	-	1,047	
Tobell Funds	99,364	100,000	(99,364)	-	100,000	99,364	
A E Higgs (West Midlands)	2,500	-	-	(2,500)	-	2,500	
Department for Education	13,746	15,223	(15,223)	(13,746)	-	13,746	
Anonymous grant-giver	217,415	255,000	(441,542)	(30,873)	-	217,415	
Anne Frank Fonds	2,271	-	-	(2,271)	-	2,271	
The Gannochy Trust	17,000	1,423	(9,923)	(8,500)	-	17,000	
Masonic Charitable Foundation	19,512	-	-	(19,512)	-	19,512	
MJCB	13,082	-	-	(13,082)	-	13,082	
PCC West Midlands	2,061	-	(2,061)	-	-	2,061	
The Portal Trust	23,200	-	-	(23,200)	-	23,200	
The Souter Charitable Trust	3,000	-	-	(3,000)	-	3,000	
The Big Give	25,000	-	(25,000)	-	-	25,000	
The Dulverton Trust	25,136	-	(23,270)	(610)	1,257	25,136	
The Robertson Trust	10,000	-	(10,000)	-	-	10,000	
Alma & Leslie Wolfson Charitable Trust	-	750	(750)	-	-	-	
The Brown Rudnick Charitable Trust	-	11,316	-	-	11,316	-	
Leslie Kaye	-	18,400	(18,400)	-	-	-	
Lyall Cresswell	-	21,000	(21,000)	-	-	-	
Shared Endeavour Fund	-	20,238	(10,119)	-	10,119	-	
Saloman Foundation (Trusts & Foundation)	-	5,000	-	-	5,000	-	
Total 2024	479,314	451,351	(679,652)	(123,321)	127,692	479,314	
Total 2023	136,000	889,571	(546,257)	-	479,314		

Spend against certain restricted funds in 2023 was mistakenly allocated to general funds in the accounts for that year. These amounts, totalling £123,321, are shown as a transfer from restricted to general funds in 2024.

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20. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	6,124	6,124
Current assets	-	985,524	985,524
Creditors due within one year	127,692	(412,021)	(284,329)
Total	127,692	579,627	707,319

Analysis of net assets between funds - prior period

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

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

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	(41,893)	245,998
Adjustments for:		
Depreciation charges	4,078	3,429
Dividends and interest	(17,710)	(5,434)
Decrease/(increase) in debtors	44,462	(210,559)
Increase/(decrease) in creditors	78,568	(33,762)
Increase/(decrease) in deferred income	4,449	48,973
Net cash provided by operating activities	71,954	48,645

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22. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand	526,563	442,738

23. Analysis of changes in net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash at bank and in hand	442,738	83,825	526,563
	442,738	83,825	526,563

24. Pension commitments

In accordance with auto-enrolment requirements, the charity makes contributions to employees' personal pension plans. The pension cost charge represents contributions payable by the charity to the fund and amounted to £70,776 (2023: £65,634). At 31 December 2024, an amount of £NIL (2023: £2,084) was outstanding.

25. Operating lease commitments

At 31 December 2024 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	13,862	34,049
Later than 1 year and not later than 5 years	-	13,375
	13,862	47,424

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26. Related party transactions

During the year support costs totalling £NIL (2023: £450) were paid to the employer of one of the trustees for professional services.

During the year consultancy costs totalling £52,624 (2023: £31,384) were paid to Judy Silkoff's consultancy company, who then became a full time employee of the charity subsequent to the year end.

There were no balances outstanding at the year end.

Aggregate donations from trustees amounted to £31,500 (2023: £5,619), including £4,000 (2023: £NIL) in respect of tickets to the Annual Lunch.