

# **Facing History and Ourselves**

## **Annual Report and financial statements**

30 June 2021

Charity Registration Number  
1103592

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**Reference and administrative information** Year to 30 June 2021

<b>Trustees</b>	R Halbright (Chair) O Dhillon A Fitzgerald L Levy D Light R Offer I Pyne-Jones J Wise
<b>Executive Director</b>	R Martin
<b>Registered office</b>	CAN-Borough 7-14 Great Dover Street Southwark SE1 4YR
<b>Charity registration number</b>	1103592
<b>Independent examiner</b>	Buzzacott LLP 130 Wood Street London EC2V 6DL
<b>Secretary</b>	Brown Rudnick LLP (until January 2021) Peter Wozny (from January 2021)
<b>Bankers</b>	HSBC Bank PLC Harry Weston Road Binley Coventry CV3 2SH

## **Trustees' report** Year to 30 June 2021

The trustees present their annual report together with the financial statements of Facing History and Ourselves (the "charity") for the year ended 30 June 2021. They confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102). The address of the charity's registered office, together with other reference and administrative information, is detailed on page 1.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Constitution**

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

#### **Related party relationships**

The charity is a partner of Facing History and Ourselves Inc. (FHAO). FHAO is an organisation based in Massachusetts in the USA which was founded in 1976. FHAO supports an active network of over 100,000 educators with eight locations in the USA, separate partner charities in the UK and Canada and partners around the world, including in South Africa and France.

The US partner of the charity acts as its advisor at the recommendation of the Board of Trustees and provides management services to the charity. Services to support Facing History dissemination in the UK are also provided by FHAO staff working from the US under a 2015 Memorandum of Understanding.

#### **Key management personnel**

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

## **Trustees' report** Year to 30 June 2021

### **STRUCTURE, GOVERNANCE AND MANAGEMENT** (continued)

#### **Roles of trustees and advisors**

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

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

#### **Method of appointing trustees**

When recruiting new trustees, the charity considers the candidate's professional qualifications and commitment to the Facing History mission and our work. We conduct recruitment through written applications followed by interviewing short listed candidates. The potential trustee's candidacy is then introduced to the trustees for a vote. There must be a majority vote to elect. Trustees receive general induction about the operations of the charity and are provided with the Good Governance Code to understand their responsibilities. Ongoing training is then tailored to the needs of the trustees.

#### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. A risk management policy and risk register are in place for the charity. The greatest risk to the charity this year has continued to be the impact of the COVID-19 pandemic especially on the ability to raise funds and to deliver services in person. In terms of the former, trustees have managed this risk by maintaining a tight budget for the financial year. This has resulted in a reduction in the planned growth of the charity but will preserve its assets and resources for more stable times. The charity has moved more of its services online and is continuing to develop new resources and virtual training opportunities for teachers. At time of writing all staff are continuing to work from home with a plan to transition to a hybrid model of home and office working in FY22.

### **OBJECTIVES AND ACTIVITIES**

#### **Aims and objectives**

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

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

## Trustees' report Year to 30 June 2021

### OBJECTIVES AND ACTIVITIES (continued)

#### Aims and objectives (continued)

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

#### Activities

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

The charity is a professional development organisation, supporting teachers to help students make essential connections between the past and their present, by exploring issues of identity, belonging, and bias. Our work encourages students to think critically, igniting inclusive conversations to address how we can build and nurture a society free from racism, religious intolerance, bullying, and hatred.

As of 30 June 2021, we have worked with over 4,500 educators since the charity was founded.

- ◆ We provide professional one-on-one teacher support, to develop courses and lessons within the existing History, English, Religious Studies, Citizenship and PSHE curricula.
- ◆ We offer workshops, seminars, and webinars and have extensive online and multimedia resources – in this year all provision has been virtual.
- ◆ We work with schools and community organisations to hold events and facilitate discussions on current and critical issues – in this year all provision / events have been virtual.
- ◆ We partner with organisations in the same field, to bring best in class content to our educators
- ◆ Many schools find Facing History to be an invaluable partner in meeting the requirements of their National Curricula, in addition to (in England) meeting requirements for exploring Fundamental British Values with students

These activities are led by charity staff made up of a full time Executive Director, a Programme Associate, a part-time Content Developer, a Programme Administrator and until June 30 2021 a part-time Office Manager. Moving forward two new full time roles will be introduced, a Development and Operations Administrator and a Development Officer.

## Trustees' report Year to 30 June 2021

### OBJECTIVES AND ACTIVITIES (continued)

#### **Main activities undertaken to further the charity's purposes for the public benefit**

Despite the challenging and disrupted educational year the charity increased its reach significantly during the year. Over 1,600 new teachers joined our growing network and 668 teachers participated in training with us – an increase of 267% compared to the previous year.

The charity created and published new resources for teachers to support their work both virtually and in classrooms including publishing two new teaching units.

- ◆ The charity published its Teaching An Inspector Calls Unit that had been developed in the previous year. This unit provides lesson plans and classroom resources to enable teachers to bring a Facing History approach to teaching this play whilst also meeting criteria for the English Literature GCSE. The unit has received exceptional feedback with over 130 teachers participating in online training and hundreds more downloading resources from the unit
- ◆ In January the charity published a Teaching Holocaust and Human Behaviour Unit specifically for UK teachers. Based on the original work created by Facing History Inc. in the US, this unit provides 15 lessons with all associated classroom resources to enable teachers to teach this important topic. Since launching the charity gained the support of The Association of Jewish Refugees and other donors to publicise the resource and provide training and support to teachers using it. During the spring and summer terms we trained 33 teachers in online training.

In addition to these two major units the charity also published a Back to School Toolkit designed specifically to provide teachers with ways to create connected community learning environments both on-line and in person and teaching ideas to support teachers engaging with students about important topics such as racism, violence against women and how the version of history we are told shapes our worldview.

All of our training throughout the year was delivered online and in addition to the Teaching An Inspector Calls and Holocaust and Human Behaviour courses, other topics covered included: creating inclusive classrooms, remembering our past and reflecting on how we teach history, talking about climate change and how it connects to social injustice and exploring the fragility of democracy.

Throughout the year the charity hosted several online events aimed at raising our profile and securing donations and support for the charity. These included several small salons for prospective donors, an online conversation with Professor Binna Kandola and an online fundraising event in June, Facing History Now: The Future We Choose. This latter event was our first full virtual fundraising event and focused on the links between Climate Change, social injustice and why it is important to educate young people to become upstanders.

## Trustees' report Year to 30 June 2021

### PLANS FOR FUTURE PERIODS

#### The financial year 2022

Moving into the financial year 2022, the charity enters the third year of its five year strategy. Our three strategic aims are:

- ◆ *Increase the reach and impact of our work with educators – leading to more young people benefiting from Facing History approaches*
- ◆ *Known as an Upstander for the creation of an empathetic and connected society*
- ◆ *A robust and healthy organisation with a sustainable plan for the future and systems and processes that support and enable aims one and two*

As schools return to what will, hopefully, be a more regular school year it remains to be seen how schools and teachers will engage with external partners. For the first part of the year we expect to continue to deliver most of our training virtually, and that this will remain a strong part of our provision going forward. In the latter part of the financial year the charity hopes to return to some in person events to complement the online offering.

Plans are in place to develop several new resources across this academic year which will include:

- ◆ A refreshed Building Connected Classrooms resource
- ◆ A 4-lesson mini unit on race and racism
- ◆ A 3-lesson mini unit on Antisemitism
- ◆ A 3-lesson mini unit on Islamophobia

In addition the charity will continue to work with our US partner organisation to adapt suitable resources produced there for UK classrooms.

### FINANCIAL REVIEW

The results of the charity are set out on page 10.

Despite the pandemic and challenging financial climate, during the year ended 30 June 2021 the charity was able to exceed the cautious targets that were in the budget at the outset of the year. This was partly due to an increase in corporate support following the spotlight on racial inequality and also due to a revitalised Advisory Board actively working with trustees and the Executive Team to implement outreach and create new connections for the organisation. These efforts came together for the virtual fundraiser in June which generated in excess of £50k for the charity. Expenditure remained tightly managed and due to the circumstances of COVID-19 and our inability to do in person work there was less outgoings on non staff expenses than planned. The charity continued to make use of the governments Coronavirus Job Retention Scheme throughout the first quarter of the year. The net result of this is that the charity ended the year in a position to contribute further to reserves and therefore be able to invest in new posts in 2022 to increase fundraising activity. Total income for the year was £473,080 (2020: £573,499) and total expenditure was £333,509 (2020: £451,606). During 2021 there was a surplus of £139,571 (2020: surplus of £120,893).

## **Trustees' report** Year to 30 June 2021

### **FINANCIAL REVIEW** (continued)

The total funds of the charity at year end were £481,525 (2020: £341,954).

#### **Reserves policy and going concern**

During FY21 the charity continued its cautious approach to managing the budget and minimising expenditure, given the ongoing pandemic and impact this has had on ability to raise funds.

The charity had free reserves of £472,456 (2020: £329,454) at 30 June 2021 which carry no donor restrictions and may be used to carry out any of the charity's objectives. This increase in reserves provides some protection from the ongoing financial implications of the pandemic to the charity. Income for 2022 is forecast as similar to 2021 and trustees have determined that £72k of free reserves be used in FY22 to allow the charity to develop its fundraising and income generation capacity which is needed to ensure longer term sustainability. The trustees are committed to ensuring that there are 6 months of core operating costs (£145,000) held in reserves and based on the 2022 budget, the reserves exceed this criteria.

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

For FY22 trustees have committed extra resource to fundraising so that the charity can work to increase the income of the organisation despite the challenging fundraising climate. Given the reserves position outlined above, at the time of signing trustees can be confident that the organisation has sufficient funds for the next 12 months. The trustees therefore deem the charity to be an ongoing concern

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

#### **Information on fundraising practices**

Facing History complies with all GDPR requirements, thus protecting our funders' information.

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

## Trustees' report Year to 30 June 2021

### STATEMENT OF TRUSTEES' RESPONSIBILITIES (continued)

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102);
- ◆ make judgments and accounting estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, applicable Charity (Accounts and Reports) Regulations and the provisions of the governing document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

### Disclosure of information to independent examiner

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

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

### Independent examiner

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

This report was approved by the Trustees, on 16/12/2021 and signed on their behalf by:

Trustee 

## Independent examiner's report Year to 30 June 2021

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

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 30 June 2021.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

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

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

- ◆ accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- ◆ the financial statements do not accord with those records; or
- ◆ the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Shachi Blakemore, ACA  
Buzzacott LLP  
Chartered Accountants  
130 Wood Street  
London EC2V 6DL  
Date: 12 January 2022

**Statement of financial activities** Year to 30 June 2021

	Notes	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
<b>Income from:</b>							
Donations and legacies	1	15,078	448,763	463,841	12,500	536,035	548,535
Other income	2	—	9,239	9,239	—	23,964	23,964
<b>Total income</b>		<b>15,078</b>	<b>458,002</b>	<b>473,080</b>	<b>12,500</b>	<b>559,999</b>	<b>572,499</b>
<b>Expenditure on:</b>							
Charitable activities	3	18,509	315,000	333,509	—	451,606	451,606
<b>Total expenditure</b>		<b>18,509</b>	<b>315,000</b>	<b>333,509</b>	<b>—</b>	<b>451,606</b>	<b>451,606</b>
<b>Net (expenditure) income and net movement in funds</b>	6	<b>(3,431)</b>	<b>143,002</b>	<b>139,571</b>	<b>12,500</b>	<b>108,393</b>	<b>120,893</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		12,500	329,454	341,954	—	221,061	221,061
Total funds carried forward		9,069	472,456	481,525	12,500	329,454	341,954

The notes on pages 16 to form part of these financial statements.


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

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

**Balance sheet** 30 June 2021

	Notes	2021 £	2021 £	2020 £	2020 £
<b>Current assets:</b>					
Debtors	8	93,114		16,383	
Cash at bank and in hand		<u>410,216</u>		<u>340,207</u>	
		<b>503,330</b>		<b>356,590</b>	
<b>Creditors: amounts falling due within one year</b>					
	9	<u>(21,805)</u>		<u>(14,636)</u>	
<b>Net current assets</b>			<b>481,525</b>		<b>341,954</b>
<b>Net assets</b>			<b>481,525</b>		<b>341,954</b>
<b>The funds of the charity</b>					
Restricted funds	10		9,069		12,500
Unrestricted funds					
General fund			<u>472,456</u>		<u>329,454</u>
<b>Total funds</b>			<b>481,525</b>		<b>341,954</b>

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

DocuSigned by:  
  
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Trustee

Date: 16/12/2021

**Statement of cash flows** 30 June 2021

		2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	A	<b>70,009</b>	175,442
<b>Change in cash and cash equivalents in the year</b>		<b>70,009</b>	175,442
<b>Cash and cash equivalents at 1 July</b>	B	<b>340,207</b>	164,765
<b>Cash and cash equivalents at 30 June</b>	B	<b>410,216</b>	340,207

**A Reconciliation of net movement in funds provided by operating activities**

		2021 £	2020 £
<b>Net movement in funds (as per the statement of financial activities)</b>		<b>139,571</b>	120,893
<b>Adjusted for:</b>			
(Increase) decrease in debtors		<b>(76,731)</b>	46,199
Increase in creditors		<b>7,169</b>	8,350
<b>Net cash provided by operating activities</b>		<b>70,009</b>	175,442

**B Analysis of cash and changes in net debt**

	2020 £	Cash flows £	2021 £
Cash at bank and in hand	340,207	70,009	<b>410,216</b>
<b>Total cash and cash equivalents</b>	<b>340,207</b>	<b>70,009</b>	<b>410,216</b>

## **Principal accounting policies 30 June 2021**

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

### **Basis of preparation of financial statements**

These financial statements have been prepared for the year ended 30 June 2021 with comparative information provided with respect to the year ended 30 June 2020.

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

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

Facing History and Ourselves meets the definition of a public benefit entity under FRS 102.

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

### **Fund accounting**

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

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

### **Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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

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

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

## **Principal accounting policies 30 June 2021**

### **Expenditure**

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

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

All expenditure is inclusive of irrecoverable VAT.

### **Assessment of going concern**

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

During FY21 the charity continued its cautious approach to managing the budget and minimising expenditure, given the ongoing pandemic and impact this has had on ability to raise funds. Additionally, for FY22 trustees have committed extra resource to fundraising resource so that the charity can work to increase the income of the organisation despite the challenging fundraising climate. The charity finishes FY21 with £472,456 in free reserves and based on current forecasts it is expected that £72,000 of these reserves will be utilised in FY22. This will leave approximately £400,000 in reserves for FY23 as well as £9,000 already committed in new income. This figure is in excess of six months running costs and therefore at the time of signing trustees can be confident that the organisation has sufficient funds for the next 12 months. The trustees therefore deem the charity to be an ongoing concern

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

### **Operating leases**

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

### **Interest receivable**

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

## **Principal accounting policies 30 June 2021**

### **Foreign currencies**

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

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities incorporating income and expenditure account.

### **Debtors**

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

### **Cash at bank and in hand**

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

### **Liabilities and provisions**

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

### **Financial instruments**

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

### **Pensions**

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

### **Significant judgments and estimates**

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

## Notes to the financial statements 30 June 2021

### 1 Donations and legacies

	Restricted funds 2021 £	Un-restricted funds 2021 £	Total 2021 £	Restricted funds 2020 £	Un-restricted funds 2020 £	Total 2020 £
Donations	15,078	153,294	168,372	12,500	109,454	121,954
Grants	—	246,660	246,660	—	320,547	320,547
Services in kind	—	48,809	48,809	—	106,034	106,034
Total donations and legacies	15,078	448,763	463,841	12,500	536,035	548,535

Included within grants is an unrestricted grant of £1,671 (2020: £nil) received from the European Central Bank.

Included within donations is a restricted donation of £10,699 (2020: £nil) from The Association of Jewish Refugees for the Holocaust and Human Behaviour and Contemporary Antisemitism Project.

### 2 Other income

	Unrestricted funds	
	Total 2021 £	Total 2020 £
Workshop revenues	250	—
Fees – offsite seminars	1,050	260
Other income	—	23,704
Coronavirus job retention scheme income	7,939	—
	9,239	23,964

### 3 Analysis of expenditure on charitable activities

	Direct costs 2021 (note 4) £	Governance costs 2021 (note 5) £	Total 2021 £	Direct costs 2020 (note 4) £	Governance costs 2020 (note 5) £	Total 2020 £
Educational operations	323,134	10,375	333,509	427,039	24,567	451,606

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Direct costs (note 4)	18,509	304,625	323,134	—	427,039	427,039
Governance cost (note 5)	—	10,375	10,375	—	24,567	24,567
Total	18,509	315,000	333,509	—	451,606	451,606

## Notes to the financial statements 30 June 2021

### 4 Direct costs

	Total 2021 £	Total 2020 £
Consultants	48,471	25,420
Administration expenses	3,287	7,491
Staff travel	148	7,786
Office expenses	3,593	33,705
Workshop expenses	—	1,735
Program service expenses	4,555	7,872
Technology expenses	290	56
Employee benefits	—	2,994
Staff costs (note 7)	213,981	233,946
Services in kind	48,809	106,034
<b>Total</b>	<b>323,134</b>	<b>427,039</b>

### 5 Governance costs

	2021 £	2020 £
Accountancy costs	2,621	15,629
Legal services	2,054	3,012
Independent examiner's remuneration	5,700	5,926
<b>Total</b>	<b>10,375</b>	<b>24,567</b>

### 6 Net income (expenditure)

This is stated after charging:

	2021 £	2020 £
Independent examiner's remuneration	5,700	4,500

### 7 Staff costs

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	188,604	205,657
Social security costs	16,790	15,174
Pension cost	8,587	13,115
<b>Total</b>	<b>213,981</b>	<b>233,946</b>

## Notes to the financial statements 30 June 2021

### 7 Staff costs (continued)

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

	2021 No.	2020 No.
Direct staff	5	5
	<b>5</b>	<b>5</b>

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

	2021 No.	2020 No.
£80,001 - £90,000	—	1
£90,001 - £100,000	1	—

The key management personnel of the charity comprises the trustees and the Executive Director. During the year, no trustees received any remuneration (2020: £nil), benefits in kind (2020: £nil) nor reimbursement of expenses (2020: £nil).

The total remuneration (including taxable benefit, employers' pension and employers' national insurance contributions) of the key management personnel was £106,128 (2020: £101,514).

### 8 Debtors

	2021 £	2020 £
Owed from connected charity (note 13)	61,009	4,062
Other debtors	10,849	5,450
Prepayments and accrued income	21,256	6,871
	<b>93,114</b>	<b>16,383</b>

### 9 Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	6,195	5,449
Accruals and deferred income	15,610	9,187
	<b>21,805</b>	<b>14,636</b>

## Notes to the financial statements 30 June 2021

## 10 Restricted funds

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

	Balance at 1 July 2019 £	Income £	Expenditure £	Balance at 30 June 2020 £
Restricted funds				
Evaluation Project	—	12,500	—	12,500
	—	12,500	—	12,500

The Evaluation Project funds were provided to enable us to undertake evaluation of any of our work. The use of the funds was delayed due to schools being largely closed in March 2020 until September 2020 due to the COVID-19 pandemic. During FY21 an evaluation partner was appointed, pilot evaluation plans for Teaching An Inspector Calls and Teaching Holocaust and Human Behaviour were developed (some of this was funded by the Holocaust and Human Behaviour project funding). The evaluation studies will be undertaken in FY22 with schools already signed up to participate.

The Holocaust and Human Behaviour and Contemporary Antisemitism Project aims to increase the number of schools teaching Holocaust and Human Behaviour (HHB) in the UK, providing the tools and support teachers need to ensure that their students understand the legacy of the Holocaust and the ongoing dangers of antisemitism today. Funds were used in FY21 to promote the resource, run an introductory webinar and a two-day online seminar. Evaluation plans were developed and the planning for the contemporary antisemitism project was initiated.

## 11 Analysis of net assets between funds

Analysis of net assets between funds – current year:

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	9,069	494,261	503,330
Creditors due within one year	—	(21,805)	(21,805)
	<b>9,069</b>	<b>472,456</b>	<b>481,525</b>

**Notes to the financial statements 30 June 2021****11 Analysis of net assets between funds (continued)**

Analysis of net assets between funds – prior year

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	12,500	344,090	356,590
Creditors due within one year	—	(14,636)	(14,636)
	<u>12,500</u>	<u>329,454</u>	<u>341,954</u>

**12 Pension commitments**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £8,587 (2020: £13,115).

**13 Related party transactions**

The charity is a partner of Facing History and Ourselves Inc. (FHAO). FHAO is an organisation based in Massachusetts in the USA which was founded in 1976. FHAO supports an active network of 100,000 educators with eight locations in the USA, separate partner charities in the UK and Canada and partners around the world, including in China, South Africa and France.

FHAO acts as the charity's advisor at the recommendation of the Board of Trustees and provides management services to the charity. The charity operates under a Memorandum of Understanding that outlines the rights and responsibilities of the charity and Facing History and Ourselves (FHAO) Inc. in their affiliated activities. Under that agreement, FHAO Inc. provides services to the charity on a fee-for-service basis and assists the charity in raising its own funds. A gift in kind for these services has been recognised totalling £44,919 (2020: £31,385). The in-kind services comprised of accountancy services, HR support, IT and web support, programme content development and marketing and communications support.

FHAO Inc. received donations totalling £61,009 (2020: £80,348) from individuals on behalf of the charity in the year to 30 June 2021.

During the year to 30 June 2021, the charity's trustees and their related parties made donations totalling £140,192 (2020: £96,102) of which £47,110 was receivable via Facing History and Ourselves Inc. (FHAO) (2020: £47,998).

At 30 June 2021, after exchange rate adjustments, a balance of £61,009 (2020: £4,062) was payable by Facing History and Ourselves Inc. (FHAO).