



**FACING
HISTORY &
OURSSELVES**
UNITED KINGDOM



Annual Report and Financial Statements 2022-23

Annual Report and Financial Statements 2022-23

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Message from the Chair of Trustees

I am proud to have been involved in this important organisation since its inception in 2004. Our mission is straightforward. We use lessons of history to challenge teachers and their students to stand up to bigotry and hate. We need to equip as many schools and teachers as possible with Facing History's tools and content to ensure that students think critically, reflect ethically and engage with empathy as they navigate how to use their civic agency in society.

We see around us every day the impact of an increasingly polarised society, where many people are less empathetic and more reactionary and there is an increase in hate and prejudicial behaviour. However, I also see every day the power of people to stand up against this, to be a voice against discrimination. Facing History empowers young people to do exactly this. I truly believe that the hope for a better society lies with them.

I am delighted to see our community growing at a faster rate than ever before. During our current strategy we have trained over 1,300 teachers, and our work will have reached hundreds of thousands of students. We want to reach many more.

Facing History works: 96% of Facing History students agree that it is important to challenge inequalities in society, and evaluations show our training improves teacher efficacy and satisfaction. At a time when teacher recruitment and retention is at an all time low, this support for teachers is especially critical.

We want to continue to expand the activity of the charity, working with more like-minded organisations, growing our educator community and reaching more young people. In order to achieve this, we need your support both in funding the work and in helping us to extend our teacher network.

Thank you for your interest in learning about our commitment to creating a more connected and inclusive society

Yours



Rita Halbright
Chair of Trustees



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

Facing History UK Seminar Attendee



1. Our Charity

Our Mission

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

Our Charitable Objects:

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

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

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

Why we do it:

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

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



‘I feel challenged to move away from “tunnel” thinking and teaching, ... instead moving toward developing a “Brave Space” for students to speak out.’

Facing History UK Teacher



‘It was useful to see that educators in different parts of the world are experiencing similar issues. In my everyday life, it’s easy to feel that our individual realities are overlooked or even minimised.’

Facing History UK Teacher

2. Our Work in Summary

How we do it

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

To do this we do two key things:

1. We write curriculum:

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

Our resources are online and free and include teaching strategies, units to support specific curriculum areas and shorter lessons on current events to give teachers the framing they need to help their students begin to digest the events that flood our media.

2. We train and support teachers:

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

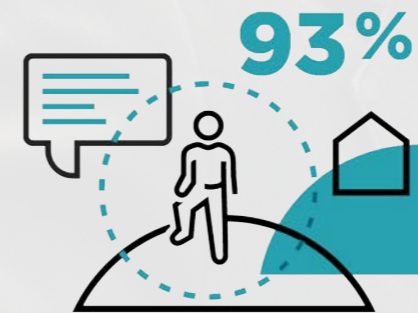
As a result of these two things, Facing History UK reaches hundreds of thousands more students than we ever could if we were to work directly with young people. By training and supporting teachers, we are creating the real opportunity for long-term societal change.

‘Of all the CPD I’ve completed over my career, this was easily one of the best, it was very thought-provoking, very well organised and I actually enjoyed it.’

Facing History UK Seminar Attendee



Our Impact on Students



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



96% agree it is important to challenge inequalities in society



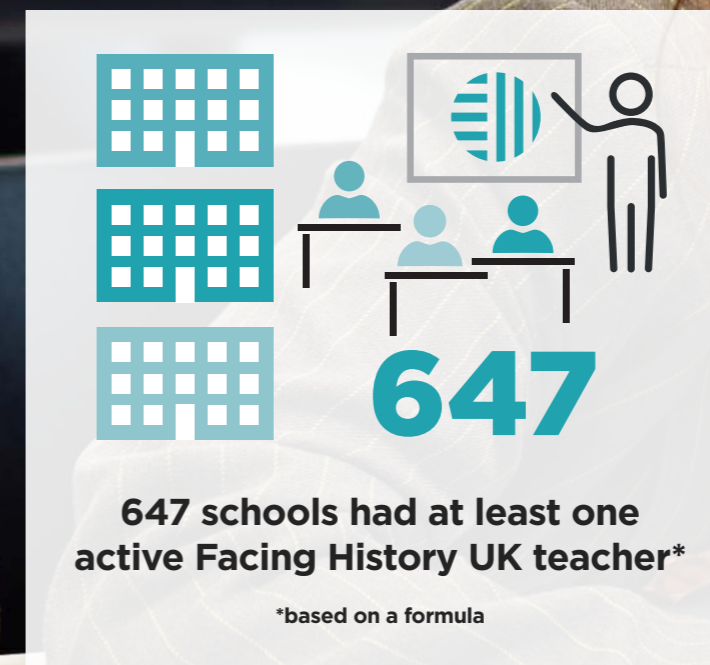
Facing History students are 94% more likely than other students to report that their class motivated them to learn



3. Our Reach and Growth



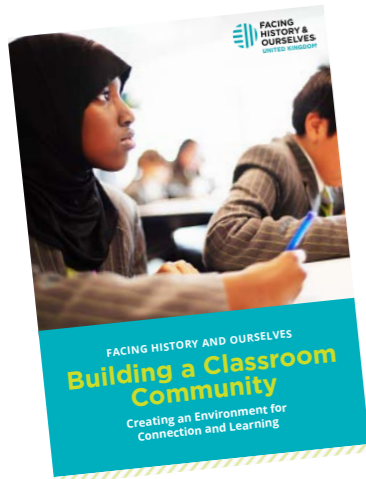
As of 30 June 2023:
 Since the beginning of our current strategy in 2019



4. Our Activity in FY23

'I appreciated the practical suggestions that were offered for how to deal with the [misogynistic] content that's making its way into school interactions, as well as the importance of treating this current situation as one facet of the broader issue of sexist social media content.'

Facing History UK Teacher



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

We Write Curriculum

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

- A four-lesson unit on Discussing Contemporary Antisemitism in the Classroom designed to help students understand how antisemitism manifests in the present day, the different antisemitic tropes in circulation, how antisemitism manifests online and what needs to be done to challenge antisemitism.
- A five-lesson unit on Discussing Contemporary Islamophobia in the Classroom which outlines what Islamophobia is, the different Islamophobic tropes in circulation, how Islamophobia manifests in the media, what gendered Islamophobia is and what can be done to stand up against Islamophobia.
- A single lesson on Teaching in the Wake of Violence for helping teachers support their students in the aftermath of violent events.
- The creation of four assemblies for each month during term time to support schools in celebrating and/or marking significant annual events with their students.

'I love all of the resources provided by [Facing History] ... I feel strongly that Facing History is an invaluable resource that I will keep coming back to.'

Facing History UK Teacher

We Train and Support Teachers

We trained 257 teachers and provided support to many more. Our training events included:

- One two-day, and two one-day, Teaching An Inspector Calls seminars.
- Three half-day workshops on Discussing Contemporary Antisemitism in the Classroom.
- A three week online Teaching Holocaust and Human Behaviour course.
- Seventeen one-hour online teacher conversations on topics such as Climate Change, Discussing Race and Racism in the Classroom, Gender Inequality and Violence Against Women, and Remembrance. These conversations allow teachers to experience Facing History pedagogy and activities, learn more about the resources we have available, and share thoughts and best practice ideas with one another.
- Two webinars introducing teachers to our specific resources to support Black History Month and Holocaust Memorial Day.
- Two training sessions for teacher training programmes and four sessions for multi academy trusts and educational conferences.

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

Facing History UK Seminar Attendee



Growing Our Community

To enable us to continue to grow our work – and impact many more young people – we have also undertaken significant activity to increase awareness of Facing History UK, what we can offer to teachers and schools, and the impact that our work can have. We are also developing partnerships which can support our work through funding, in-kind support, and working together to increase collective impact.

Spotlight on our Partners

In 2021, the Association of Jewish Refugees (AJR) awarded Facing History a grant to enable us to expand our Holocaust education work and develop a unit on addressing contemporary antisemitism in the classroom. This project concluded in 2023, with a total of 128 teachers directly benefiting from training, reaching in excess of 8,400 students. In addition, the funding enabled us to create a brand new unit on antisemitism which received over 3,000 views from its launch in November 2022 up until 30th June 2023. The resources created during the project continue to be available for teachers to use to help tackle rising antisemitism in our schools and communities.

Examining Difficult Histories

Facing History’s work goes beyond the classroom. In March, we were joined by corporate partners, donors and educators to witness a performance of George Takei’s Allegiance followed by a talk-back session with the cast.

The musical was a moving depiction of the impact the policy of Japanese internment during World War Two had on Japanese-American citizens and the moral conflicts it generated within families and amongst the community. After the event, members of the cast joined us to

reflect on what this history can teach us about our present responsibilities as democratic citizens, and how these stories can support students to become engaged Upstanders.

‘The lesson to be learned from this chapter is [that] we have to examine the issues of the time and be actively engaged, particularly in a democracy, because in a democracy the citizen has the responsibility to appoint the right politicians as leaders.’ George Takei

In addition to the direct delivery work enabled through this project, our partnership with the AJR had wide benefits, enabling us to extend our partnerships and raise awareness of the importance of our work. As a result we have developed strong working relationships with the new Holocaust Galleries at the Imperial War Museum, Generation2Generation and the Manchester Jewish Museum. By working together we can do more to ensure every young person receives essential education about the Holocaust, and learn how to recognise and challenge antisemitism.

‘Thank you for such an excellent, informative and sensitive session and for making it so applicable to such a broad age group of young people, which will prompt them to think about how they feel about the Holocaust and contemporary hate crime.’

Facing History UK Teacher



‘Given the varying forms of antisemitism alive in the contemporary world, we need an added purpose to Holocaust education. Students need materials that help them bridge from then to now, so that they can recognise and counter dangerous racist and antisemitic tropes. These new lessons are a valuable contribution to this essential task.’

Rabbi Richard Jacobi,
East London and Essex
Synagogue



‘I think it is so important to address history and current affairs, and through that develop critical, transferable skills for life after school.

My hope for younger students is an unlocked mind that allows them to evolve and flourish with new ideas and deeper understandings. Facing History has been an indispensable resource for me and my peers, keeping us all clued up.

On behalf of my school and Facing History students across the country, we say thank you!’

Abiola, Year 12
Facing History Student

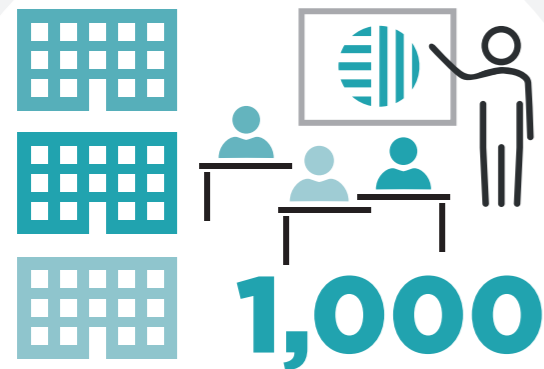


5. Plans for the Future



The Financial Year 2024

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



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



10,000 teachers will have engaged with Facing History UK



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



To achieve these goals, we expect to further grow the reach of the charity in the coming year. We will achieve this through:

- Continuing to create new and update existing Facing History UK resources for use in classrooms across the UK.
- Continuing to work with our teacher leaders to develop Facing History's teacher community in the UK and developing models which help us to reach more teachers.
- Providing more in person training opportunities for teachers in a wider range of locations.
- Continuing to raise the awareness of our work through social media and events to support our outreach to teachers and engage potential donors in supporting this critical work.

Our Team

Our work is delivered by a team of seven charity staff led by the Executive Director. FY23 saw the team grow to include two new posts, a Programme Associate and Supporter Engagement and Events Officer, enabling us to increase our programme offer and our ability to deliver awareness raising events and activities. We are also supported by a growing group of teachers and other experts who co-facilitate training, input into resource creation and consult on events.



'Incredibly insightful and helpful day which has given me transferable pedagogical approaches.'
Facing History UK Teacher



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

Facing History UK Teacher



Financial Review 30 June 2023

Annual Report and Financial Statements

30 June 2023

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Trustee's Report

Year to 30 June 2023

Reference and Administrative Details

Trustees

R. Halbright (Chair)
O. Dhillon (resigned 19 June 2023)
A. Fitzgerald
L. Levy
D. Light (resigned 19 June 2023)
R. Offer
I. Pyne-Jones
J. Wise
A. Seton (appointed 13 July 2023)
M. Echlin (appointed 13 July 2023)

Executive Director

R. Martin

Registered office

CAN-Borough
7-14 Great Dover Street
Southwark
SE1 4YR

Charity registration number

1103592

Independent examiner

Winchester Bourne Ltd
130 Wood Street
London
EC2V 6DL

Bankers

HSBC Bank PLC
Harry Weston Road
Binley
Coventry
CV3 2SH

The trustees present their annual report together with the financial statements of Facing History and Ourselves (the 'charity') for the year ended 30 June 2023. Throughout the report, where the charity is referred to by name Facing History and Ourselves UK is used to distinguish the organisation from the US based Facing History and Ourselves Inc. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102). The address of the charity's registered office, together with other reference and administrative information, is detailed on page 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 Inc.). FHAO Inc. is an organisation based in Massachusetts in the US which was founded in 1976. FHAO Inc. supports an active network of over 300,000 educators across the US, separate partner charities in the UK and Canada, and partners around the world, including in South Africa, Colombia, Mexico and France.

FHAO Inc. acts as an adviser to the charity at the recommendation of the Board of Trustees and provides management services and financial support to the charity. Services to support Facing History dissemination in the UK are also provided by FHAO Inc. staff. In the year ending 30

June 2023 there was a grant agreement in place between the two organisations which included a description of how the two organisations work together and a summary of the support provided by FHAO Inc.. For the year ending 30 June 2024 a new grant agreement is in place on the same terms as the previous year.

Key management personnel

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

Roles of trustees and advisers

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

The charity shall call a General Meeting for any decisions that the members are required to take in addition to any other meetings in that year. The General Meeting is held at such times and places as the trustees deem appropriate.

Method of appointing trustees

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

Risk management

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

FINANCIAL REVIEW

The results of the charity are set out on page 24.

During FY23, the charity continued its cautious approach to managing the budget and minimising expenditure, given ongoing challenges relating to fundraising post pandemic and the continuing cost of living crisis impacting the ability to raise funds. Expenditure remained tightly managed and activity was controlled to ensure costs did not exceed funds raised for the year. The net result of this is that the charity ended the year in a position to contribute further to reserves. Total income for the year was £558,219 (2022: £356,077) and total expenditure was £415,329 (2021: £344,142). During FY23, there was a surplus of £142,890 (2022: surplus of £11,935) of which £78,963 is a designated fund for activity in FY24.

The total funds of the charity at year end were £636,350 (2022: £493,460).

Reserves policy and going concern

The charity had free reserves of £553,407 (2022: £479,580) at 30 June 2023 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 challenging fundraising environment for the charity. Income for FY24 is forecast to be slightly higher than FY23 and trustees have determined that £35,100 of these reserves be used in FY24 to allow the charity to continue to grow both programmatic and income generation work. The trustees are committed to ensuring that there are at least six months of core operating costs (£212,094) held in reserves and based on the 2024 budget, the reserves exceed this criteria.

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

Information on fundraising practices

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy

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

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

Disclosure of information to independent examiner

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

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

Independent examiner

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

This report was approved by the Board of Trustees, on 07/12/2023 and signed on their behalf by:

Trustee: 

Date: April 30, 2024

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

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 30 June 2023.

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.

Julia Linclau ACA
Winchester Bourne Ltd

DocuSigned by:


April 30, 2024

Statement of financial activities

Year to 30 June 2023

	Notes	Restricted funds £	Unrestricted funds £	Designated funds £	2023 Total funds £
Income from:					
Donations and legacies	1	10,699	529,988	—	540,687
Other income	2	—	17,532	—	17,532
Total income		10,699	547,520	—	558,219
Expenditure on:					
Raising funds	3	—	23,565	—	23,565
Charitable activities	4-7	35,182	356,582	—	391,764
Total expenditure		35,182	380,147	—	415,329
Net income before transfers	8	(24,483)	167,373	—	142,890
Transfers	12	14,583	(93,546)	78,963	—
Net income and net movement in funds		(9,900)	73,827	78,963	142,890
Reconciliations of funds					
Fund balances at 1 July 2022		13,880	479,580	—	493,460
Fund balances at 30 June 2023	12	3,980	553,407	78,963	636,350

The charity has no recognised gains and losses in the period other than those shown above.

	Notes	Restricted funds £	Unrestricted funds £	Designated funds £	2022 Total funds £
Income from:					
Donations and legacies	1	24,580	330,942	—	355,522
Other income	2	—	555	—	15,430
Total income		24,580	331,497	—	356,077
Expenditure on:					
Raising funds	3	—	21,787	—	21,787
Charitable activities	4-7	33,180	310,962	—	344,142
Total expenditure		33,180	310,962	—	344,142
Net income before transfers	8	(8,600)	20,535	—	11,935
Transfers	12	13,411	(13,411)	—	—
Net income and net movement in funds		4,811	33,946	—	11,935
Reconciliations of funds					
Fund balances at 1 July 2022		9,069	472,456	—	481,525
Fund balances at 30 June 2023	12	13,880	479,580	—	493,460

Balance sheet

Year to 30 June 2023

	Notes	2023 £	2022 £
Current assets:			
Debtors	10	25,907	11,120
Cash at bank and in hand		626,125	500,081
		652,032	511,201
Liabilities:			
Creditors: amounts falling due within one year	11	(15,682)	(17,741)
Net current assets		636,350	493,460
Total net assets		636,350	493,460
The funds of the charity:			
Restricted funds	12	3,980	13,880
Unrestricted Funds			
- Designated funds	12	78,963	—
- General funds		553,407	479,580
	13	636,350	493,460

Approved by the Board of Trustees and signed on their behalf by:

Chair
Approved on:

DocuSigned by:

1A2D85CB836F48E...
April 30, 2024

Statement of cash flows

Year to 30 June 2023

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash (used by)/provided by/operating activities	A	126,044	89,865
		126,044	89,865
Change in cash and cash equivalents in the year		126,044	89,865
Cash and cash equivalents at 1 July	B	500,081	410,216
Cash and cash equivalents at 30 June	B	626,125	500,081

Notes to the statement of cash flows for the year ended 30 June:

A Reconciliation of net movement in funds to net cash provided by operating activities

	2023 £	2022 £
Net movement in funds (as per the statement of financial activities)	142,890	11,935
Adjustments for:		
(Increase) decrease in debtors	(14,787)	81,994
(Decrease) Increase in creditors	(2,059)	(4,064)
Net cash (used by)/provided by operating activities	126,044	89,865

B Analysis of cash and cash equivalents

	2023 £	2022 £
Total cash and cash equivalents: Cash at bank and in hand	126,044	89,865

Analysis of changes in net debt

	At 1 July 2022 £	Cash flows £	At 30 June 2023 £
Cash at bank and in hand	500,081	126,044	626,125

Principal accounting policies

30 June 2023

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

These financial statements have been prepared for the year ended 30 June 2023 and are presented in sterling and rounded to the nearest pound.

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

The 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the Council and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- estimating the useful economic life of tangible fixed assets for the purpose of determining the annual depreciation charge;
- allocating support costs across charitable activities; and
- estimating the value of gifts in kind received during the year.

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 FY23 the charity continued its cautious approach to managing the budget and minimising expenditure, given ongoing challenges relating to fundraising post pandemic and the ongoing cost of living crisis impacting the ability to raise funds. The charity finishes FY23 with £553,407 in free reserves and based on current forecasts it is expected that £35,100 of these reserves will be utilised in FY24. This will leave approximately £518,307 in reserves for FY24. This figure is in excess of eleven months' running costs and therefore, together with funds already committed for FY24 at the time of signing, trustees can be confident that the organisation has sufficient funds for the next twelve months. The trustees therefore deem the charity to be an ongoing concern. The financial statements have been based on the expectation of the charity continuing as a going concern for the next twelve months. The trustees believe that there are no uncertainties regarding the financial statements being prepared on a going concern basis.

Income recognition

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

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

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment 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.

Pension costs

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.

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.

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.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have

a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions 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. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Fund structure

The charity has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

General funds

Funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity.

Designated funds

The Trustees have designated certain amounts for specific purposes.

Restricted funds

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.

Taxation

Facing History and Ourselves is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Interest Receivable

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

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities incorporating income and expenditure account.

Significant judgements and estimates

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

Notes to the financial statements

Year to 30 June 2023

1 Donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	10,699	313,565	324,264
Grants	—	200,000	200,000
Services in kind	—	16,423	16,423
Total donations and legacies	10,699	529,988	540,687

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	24,580	142,680	167,260
Grants	—	153,225	153,225
Services in kind	—	35,037	35,037
Total donations and legacies	24,580	330,942	355,522

Included within donations is a restricted donation of £10,699 (2022: £10,699) receivable from The Association of Jewish Refugees for the Holocaust and Human Behaviour and Contemporary Antisemitism Project.

2 Other income

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fees for Service work	—	14,753	14,753	555
Other income	—	2,779	2,779	—
Total other income	—	17,532	17,532	555

3 Raising funds

The comparatives have been adjusted to show an entry for raising funds, which has been included for the first time this year.

4 Expenditure on charitable activities

	Direct Funds 2023 £	Raising Funds 2023 £	Support & Governance 2023 £	Total Funds 2023 £	Direct Funds 2022 £	Raising Funds 2022 £	Support & Governance 2022 £	Total Funds 2022 £
Educational operations	360,445	23,565	31,319	415,329	286,376	21,787	35,979	344,142

The above expenditure analysed by fund was:

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Direct costs (note 5)	35,066	325,379	360,445	33,180	253,196	286,376
Raising funds	—	23,565	23,565	—	21,787	21,787
Support costs (note 6)	116	22,279	22,395	—	25,188	25,188
Governance costs (note 7)	—	8,924	8,924	—	10,791	10,791
Total	35,182	380,147	415,329	33,180	310,962	344,142

Restricted funds expenditure relates to the programmes detailed in note 12.

5 Direct costs

	Total 2023 £	Total 2022 £
Consultants	33,402	31,999
Staff travel	7,888	2,673
Programme service expenses	5,888	3,256
Technology expenses	86	18
Staff costs (note 9)	296,758	213,393
Services in kind	16,423	35,037
Total	360,455	286,376

6 Support costs

	2023 £	2022 £
Admin expenses	5,466	7,085
Office expenses	6,353	8,435
Support staff costs	10,576	9,668
Total	22,395	25,188

7 Governance costs

	2023 £	2022 £
Accountancy costs	1,825	2,236
Legal services	2,353	3,095
Other general	246	—
Independent examiner's remuneration	4,500	5,460
Total	8,924	10,791

8 Net income (expenditure)

This is stated after charging:	2023	2022
	£	£
	4,500	5,460

9 Staff costs, remuneration of key management and Trustees' remuneration

Staff costs during the period were as follows:	2023	2022
	£	£
Wages and salaries	291,537	212,027
Social security costs	27,696	23,789
Other pension costs	11,666	9,032
	330,899	244,848

The average monthly number of employees during the year was:	2023	2022
	No	No
Direct staff	6	5

The number of employees whose total remuneration was over £60,000 in the year were as follows:

	2022	2021
	No.	No.
£90,001–£100,000	—	1
£100,001 - £110,000	1	—

The key management personnel of the charity comprises the trustees and the Executive Director. During the year, no trustees received any remuneration (2022: £nil), benefits in kind (2022: £nil) nor reimbursement of expenses (2022: £nil).

The total remuneration (including taxable benefit, employers' pension and employers' national insurance contributions) of the key management personnel was £117,623 (2022: £108,936)

10 Debtors

	2023	2022
	£	£
Owed from connected charity (note 15)	12,082	7,568
Other debtors	350	—
Prepayments and accrued income	1,508	1,722
Pledges and grants receivable	11,967	1,830
	25,907	11,120

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	7,316	5,224
Accruals and deferred income	8,366	12,517
	15,682	17,741

12 Restricted and designated funds

	At 1 July 2022	Income	Expenditure	Transfers	At 30 June 2023
	£	£	£	£	£
Restricted funds:					
Seminar Bursaries	13,880	—	7,650	(2,250)	3,980
Holocaust and Human Behaviour and Contemporary Antisemitism Project	—	10,699	27,532	16,883	—
Total restricted funds	13,880	10,699	35,182	14,583	3,980
Designated funds:					
Baskin Family Foundation	—	—	—	78,693	78,693
Total designated funds	—	—	—	78,693	78,693

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

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

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

Seminar Bursary funding was established as a result of our Christmas Big Give campaign in FY21. This funding will provide bursaries for teachers to participate in our online and in-person seminars with funding available for 56 teachers. These funds will be used to provide these bursaries in FY23 and beyond.

The Baskin Family Foundation Designation Fund relates to a donation received late in FY23, which the trustees have agreed should be utilised to fund operational costs in FY24.

13 Net assets between funds

	General funds	Designated funds	Restricted funds	Total funds 2023
	£	£	£	£
Current assets	569,089	78,963	3,980	652,032
Current liabilities	(15,682)	—	—	(15,682)
Total	<u>553,407</u>	<u>78,963</u>	<u>3,980</u>	<u>636,350</u>

	General funds	Designated funds	Restricted funds	Total funds 2022
	£	£	£	£
Current assets	497,321	—	13,880	511,201
Current liabilities	(17,741)	—	—	(17,741)
Total	<u>479,580</u>	<u>—</u>	<u>13,880</u>	<u>493,460</u>

14 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 £11,666 (2022: £9,032).

15 Related party transactions

The charity is a partner of Facing History and Ourselves Inc. (FHAO Inc.). FHAO Inc. is an organisation based in Massachusetts in the US which was founded in 1976. Under the agreement between the charity and FHAO Inc., FHAO Inc. provides services to the charity on a pro bono basis. A gift in kind for these services has been recognised totalling £12,604 (2022: £28,637). The in-kind services comprised accountancy services, HR support, IT and web support, programme content development, fundraising support and marketing and communications support.

FHAO Inc. received donations totalling £44,314 (2022: £7,568) from individuals and corporate donors on behalf of the charity in the year to 30 June 2023.

During the year to 30 June 2023, the charity's trustees and their related parties made donations totalling £188,361 (2022: £96,978) of which £10,760 was receivable via Facing History and Ourselves Inc. (FHAO Inc.) (2022: £4,767). Grant income and service fees of £213,448 were receivable in the year from FHAO Inc (2022: £200,000 although reported in accounts as £nil).

At 30 June 2023, after exchange rate adjustments, a balance of £12,082 (2022: £7,568) was payable by Facing History and Ourselves Inc. (FHAO Inc.).

