

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

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2015**

**Company Registration Number 02612141**  
**Registered Charity Number 1003279**  
**Scottish Charity Number SC040488**

# ANNE FRANK TRUST UK

## LEGAL AND ADMINISTRATIVE INFORMATION

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Registered Name	Anne Frank Trust UK
Registered Office	Star House 104/108 Grafton Road Kentish Town London NW5 4BA
Registered Charity	1003279
Scottish Registration	SC040488
Registered Company	2612141
Chief Executive	Robert Posner
The Board of Trustees	Mr D L Mendoza (Chair) Mr I Z Mockton (Hon. Treasurer) Mr P Oppenheimer Dr T Gavrielides (resigned 12 November 2015) Mrs F White Ms C L Hoare Ms F Brydon Professor D Abrams Mr M Choueke
Auditors	Gerald Edelman Chartered Accountants 73 Cornhill London EC3V 3QQ
Bankers	CAF Bank Ltd 25 Kings Hill West Malling Kent ME19 4JQ

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# ANNE FRANK TRUST UK

## CONTENTS

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	<b>Page</b>
Trustees report	1 - 10
Independent auditors' report	11 - 12
Statement of financial activities	13
Summary income and expenditure account	14
Balance sheet	15
Notes to the accounts	16 - 27

# ANNE FRANK TRUST UK

## TRUSTEES' ANNUAL REPORT

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The Trustees, who are also Directors for the purposes of the Companies Act, present their annual report and the audited financial statements for the year ended 31 December 2015. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Charities Act 2011, the Companies Act 2006, the charitable company's governing Memorandum and Articles of Association and the Statement of Recommended Practice 'Accounting and Reporting by Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

### Chair's introduction

As we enter our 25<sup>th</sup> year at the Anne Frank Trust, we continue to empower young people with the knowledge, skills and confidence to challenge all forms of prejudice and discrimination. So it is with great sadness that I reflect on a year in which racism is on the increase as are acts of terrorism here and abroad with innocent victims either targeted or caught up in violence. The solidarity we have seen as a result of some of these atrocities is encouraging, but more broadly we are witnessing growing fear in our communities which is fuelling a dangerous attitude of intolerance.

We see an ever increasing need for our work. A need to provide a counter narrative to the hate speech we see almost every day. A need to encourage young people to take a positive attitude to those around them. A need to increase awareness of the value of education in tackling prejudice and discrimination.

Our charity has transformed into one of the biggest education organisations of its kind, determined to help to create a society safe from prejudice and discrimination. Our ambitions are broad. We want to work in more schools with more young people than ever before. We want to create education programmes and campaigns which enthral and engage our students, to give them the confidence to challenge prejudice and discrimination and to become even more active Anne Frank Ambassadors.

Last year we started a year of transition for the Anne Frank Trust. With effect from 31<sup>st</sup> March 2015, Gillian Walnes MBE stepped down from her role as Executive Director and took up a project based role as Vice President until 31 March 2016. Robert Posner, previously Chief Operating Officer, became the Trust's new Chief Executive.

Gillian, alongside our former Honorary Life President, Bee Klug, first set up the Trust in 1990. She has since worked continuously and tirelessly to build the organisation into the influential and respected charity we all now recognise. Her passion, strong leadership and vision enabled the Trust to attain its unique and admired status as an organisation that successfully empowers young people with the knowledge, skills and confidence to challenge all forms of prejudice and discrimination. The work of the Trust has repeatedly won plaudits amongst all those who have experienced its programmes and have witnessed its powerful and positive effect on young people.

I would like to take this opportunity to state our deep and sincere appreciation for Gillian's extraordinary endeavours over the past 25 years.

Robert Posner held the role of Chief Operating Officer of the Trust for the last six years and now as Chief Executive we look to him to build on the Trust's excellent track record and to take it through to its next phase of development.

Although we experienced a deficit in 2015, this was part of a planned action of investment to improve our service delivery to our beneficiaries and the effectiveness of our fundraising and

# ANNE FRANK TRUST UK

## TRUSTEES' ANNUAL REPORT

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communications. Our work across the UK expanded again, with work in the West Midlands bedded in and new projects in the East Midlands. We worked in Luton, Doncaster and Rotherham for the first time in many years, areas which have experienced recent tensions and right wing extremism. We continued to invest in the evaluation of our education programmes with enhanced impact assessment examining changes in attitudes towards different groups. New fundraising initiatives, such as our bike ride challenge from London to Amsterdam brought in much needed funds as well as new donors.

Indeed, the support we receive from our benefactors and all donors continues to be very generous and vital to delivering our education programmes. These generous individuals continue to make up around half of our funding and without their support we would not have the flexibility to work where we know it is needed most. I would particularly like to express our heartfelt gratitude to Mrs Daphne Schild for her continued and generous sponsorship of our Annual Lunch and to Mrs Pardeep Sandhu for Chairing the Lunch Committee so admirably.

Many other organisations also provide valuable, if sometimes unseen support to the Trust. I would like to take this opportunity to thank BDO LLP for their help, advice and pro bono support for the past 10 years. Also to the Sir Sigmund Sternberg Foundation, Edwin Coe LLP, Berwin Leighton Paisner LLP, and Gerald Edelman all of whom provide support in varying ways.

I also want to take this opportunity on behalf of the board to publicly thank all of our staff for the work they carry out on the Trust's behalf. The Trustees are very proud of what they do. We know that we are blessed to have committed and passionate individuals who really want to make a meaningful and tangible difference.

As I look to 2016, I am looking forward to a year during which the Trust will go from strength to strength, delivering its ground-breaking and vital mission among young people, reaching ever further and deeper.



Daniel Mendoza (Chair)

24 March 2016

# ANNE FRANK TRUST UK

## TRUSTEES' ANNUAL REPORT

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### Structure, governance and management

The Anne Frank Trust UK ("the Trust") is incorporated as a company limited by guarantee (Company No 2612141) and registered as a charity (Charity No 1003279) and in Scotland (Scottish Charity Number SC040488). The Trust's governing document consists of the Memorandum and Articles of Association adopted on 30<sup>th</sup> April 1991 and last amended 10<sup>th</sup> June 2010.

The Trust operates under a license from the Anne Frank House in Amsterdam in order to use Anne Frank's name for educational purposes, and in cooperation with the Anne Frank Fonds in Basel, a foundation which owns the copyrights for the Diary of a Young Girl and for photographs taken by the Frank family. The Trust remains separate from both organisations in terms of governance.

The Board of Trustees comprises people with the appropriate experience and expertise required for governing the Trust efficiently and effectively. Trustees are appointed by the Board following an open search, based on filling identified gaps in skills and experience. The Trust has an application process for Trusteeship which involves advertising the role, short-listing and pre-nomination interviews.

New Trustees can be appointed at general meetings provided they are recommended by existing Trustees or notice of intention to propose them is given in writing to the Trust within certain time frames by a member of the Trust together with a notice by the proposee of their willingness to be appointed. Notice of the proposed appointment then needs to be given to all entitled to receive notice of the meeting. The new Trustee can then be appointed by ordinary resolution. Alternatively, the existing Trustees can appoint a new Trustee who will hold office until the next Annual General Meeting.

The office of Trustees is fixed at two terms of three years. At the expiry of the second term the Board of Trustees may, by resolution, extend the term by one further term of three years as it thinks fit.

The Trustees are also the members of the company. The Trustees as members have each agreed to contribute an amount not exceeding £1 in the event of the company being wound up.

All Trustees give of their time freely, but Trustees are reimbursed for expenses, £135 was paid in 2015 (2014: nil). Details of Trustee expenses and related party transactions are disclosed in notes 8 and 20 respectively to the accounts.

Training and induction programmes for new Trustees are tailored for each individual. Typically, in addition to attending the Board Meetings, new Trustees meet key employees of the Trust, visit the Anne Frank House in Amsterdam, and attend the Trust's education programmes, events or exhibition placements to facilitate the undertaking of their role.

The Board carries overall responsibility for all decisions within the Trust and has delegated certain powers to the following committees:

- **Finance and General Purposes Committee** exists to advise the Trust's Board and employees on all aspects of the Trust's work relating to finance, legal, IT and HR activities;
- **The Remuneration Committee** reviews all aspects of pay policy and senior management remuneration;
- **The Education Committee** exists to advise the Trust's Board and employees on all aspects of the Trust's work relating to educational activities and the Trust's school and prison work;

# ANNE FRANK TRUST UK

## TRUSTEES' ANNUAL REPORT

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- **The Impact Assessment Committee** exists to ensure that all aspects of the Trust's operation have appropriate and proportionate monitoring and evaluation processes and procedures in order to collect and disseminate evidence of impact for beneficiaries;
- **The Fundraising Committee** exists to advise the Trust's Board and employees on all aspects of the Trust's work relating to fundraising and development, donor care, relationship management and fundraising events

Except where agreed and minuted by the Board of Trustees, the Committees have no delegated financial responsibility. However the Committees have the ability to make decisions on behalf of the Board regarding operational matters provided the Committees regularly report these decisions back to the Board through the circulation of minutes and reports at Board meetings.

The Senior Management Team ("SMT") is responsible for implementing Board decisions and for the effective management of the Trust's operations and resources.

### Risk management

The principal risks identified in the Annual Risk review are the strategic and operational risk associated with the development of the Trust's strategic direction and plans for growth. Major risks are identified and ranked in terms of their potential impact and likelihood. Major risks, for this purpose, are those that may have a significant effect on:

- Financial sustainability, including stability and security of income;
- Achievement of the Trust's aims and objectives;
- Meeting the expectation and guidelines of our beneficiaries and/or supporters

The Board has overall responsibility for ensuring that the Trust has the appropriate systems of internal control, whether strategic, operational, financial, or with regard to legal compliance. Systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- An annual budget approved by the Trustees, and detailed monthly management accounts which report actual performance compared to budget and prior year;
- Formal review of the quarterly management accounts at each board meeting;
- Contingency plans in the event that income falls short of target;
- A three year Strategic Plan which details goals and objectives;
- An annual Risk Management review, undertaken on behalf of the Board by the Finance & General Purposes Committee, which then proposes steps to mitigate any risks;
- A clear structure of delegated authority and control;
- Maintenance of reserves in line with set policies;
- Review of key internal policies and procedures;
- Review of the quarterly management accounts.

Particular attention is paid to financial sustainability, a key element in the management of financial risk is constant review of available funding sources, regular review of available liquid funds to settle debts as they fall due, and active management of debtors and creditors balances to ensure sufficient working capital for the Trust.

# ANNE FRANK TRUST UK

## TRUSTEES' ANNUAL REPORT

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### Objective and activity

The objectives of the Trust are to advance public education in the United Kingdom in the principles of religious and racial tolerance and of democracy as illustrated by the life and diary of Anne Frank.

The Anne Frank Trust's mission is:

**To use Anne Frank's life and diary to empower young people with the knowledge, skills and confidence to challenge all forms of prejudice and discrimination**

The income and property of the Trust can only be applied towards the promotion of the objectives and cannot be given to the members of the Trust. The Trust's powers are subject to certain limitations in its Memorandum, including non involvement in the regulation of relations between workers and employers or organisations of workers and organisations of employers, and the way in which it deals with any property subject to the jurisdiction of the Charity Commissioners for England and Wales.

The main areas of activity are to further the mission of the Trust:

- Among young people through the provision of Anne Frank educational programmes in schools and exhibitions in local communities;
- Among offenders and people at risk of offending, through the provision of Anne Frank exhibitions and educational programmes in prisons;
- Among the public at large, through the provisions of exhibitions and educational events and activities;
- By raising its profile to schools, educational establishments, prisons, the Government, other charitable and public sector organisations, the general public and to our supporters;
- By developing funding models which ensure the sustainability of our programmes, and which cover the central running costs of the organisation and allow for planned growth.

### Achievements and performance for the public benefit

The Trustees have paid due regard to the Charity Commission's guidance on Public Benefit in deciding which activities the Trust should undertake. The Trust's Strategic Plan, approved by the Board in April 2015 and which covers the three-year period 2015-2017 has and will set the direction and immediate framework for all Trust activities.

The Trust's strategic plan 2015-2017 has been structured under four strategic goals:

1. **Broaden our reach** – as a service delivery organisation, our reason for being and our reputation are based upon the work we are doing in the field. We aim to grow our work so we can influence more beneficiaries to increase their empathy towards others. By the end of 2016 we want to be working with more beneficiaries in more institutions than ever before. The Trust is already working in an additional region of the UK, the West Midlands, and we are in discussions with partners in other regions to expand further, funding allowing.
2. **Increase the depth of our impact** – we balance our aim to work in more institutions with a clear objective of maintaining and deepening the impact of our work. Recognising the



limitations of a relatively short-term intervention, we have been delighted by the results of our impact assessments, showing positive impact on all of our beneficiaries, especially our Anne Frank Ambassadors.

3. **Provide evidence that we can change attitudes** – we work hard to ensure that we understand the impact of our work on our beneficiaries; our first impact report published in 2014 was followed up by an annual impact report in 2015 and we plan to publish further findings in 2016.
4. **Position the charity in line with our direction** – the Trust's aim is for a society safe from prejudice and discrimination and we need to ensure that everything we do works towards this aim. A programme of work started in late 2015 to review our positioning and messaging, assessing how we are perceived by all stakeholders and working to simplify the way we communicate our services and activities. This will continue throughout 2016.

In support of these strategic goals, the Trust undertook the following activities in 2015:

### **Educational programmes in schools, colleges and local communities**

In 2015 over 54,000 beneficiaries engaged with our Anne Frank education programmes in schools, colleges and local communities.

The Trust opened a new region, the West Midlands, joining our already established regions: Scotland, London, the North East, the North West, Yorkshire & Humberside and the East of England; in each region we focus on areas of division and deprivation. We worked in 75 schools, training 1,419 peer guides, and delivering workshops to over 18,100 students.

We trained 670 Anne Frank Ambassadors across all seven regions. These were young people mostly aged between 12 and 14 who had been exhibition peer guides and who went on to be trained to take the message of Anne Frank more broadly, including into their local primary schools.

The Trust continued its work under the Big Lottery Realising Ambition programme, completing its education programmes in Dundee and Glasgow, the North East, Leeds and Bradford, and in north Liverpool & Sefton. To date, through this project, we have worked with 108 schools, with 1,952 Peer Guides trained (with 724 going on to become Anne Frank Ambassadors) and 26,674 young people attending workshops, exceeding targets set at the beginning of the project.

The Trust was funded by the Department of Communities and Local Government to work in London from October 2014 until July 2015, and the funding allowed us also to set up work in the West Midlands, centering on Birmingham. In the two regions, we worked in 15 schools, training 244 Peer Guides (with 191 going on to become Anne Frank Ambassadors), and 7,773 young people visiting the *Anne Frank: A History for Today* exhibition and/or attending a workshop. Both projects culminated with the *Anne Frank + You* exhibition being held in both cities, firstly at the Idea Store in Whitechapel during May, and at Millennium Point in Birmingham in June/July. Across both exhibitions, over 1,500 school children and 3,700 members of the public visited *Anne Frank + You*.

### **Exhibitions and educational programmes in prisons, young offender's institutions and for other "at risk" groups**

The Trust visited 13 prisons and young offender institutions across the country. Over 2,800 prisoners saw our exhibitions in 2015, including 214 prisoners who became exhibition guides.

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# ANNE FRANK TRUST UK

## TRUSTEES' ANNUAL REPORT

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### Public exhibitions

The *Anne Frank + You* exhibition returned to the Kala Sangam Arts Centre in Bradford in March, with over 120 Anne Frank Ambassadors trained to guide school groups around the exhibition. The exhibition also went to Doncaster Art Gallery and Museum in October and Mansfield Central Library in November.

Our smaller exhibitions were also shown to the public, including *Anne Frank: A History for Today* at York Minster during Holocaust Memorial Day and *Take a Stand* in St. Neots.

### Awareness and profile-raising

- Our yearlong **Generation Diary** campaign for teenagers aged 13-15 was launched by *Eastenders* star Maddy Hill on 12 June 2015 (Anne Frank Day). The Trust received hundreds of entries for the competition throughout the year. The top two entries won a day's writing workshop with bestselling Young Adult Fiction authors Cathy Cassidy and Justin Stomper at the Penguin Random House headquarters.
- Our **Not Silent Campaign**, launched in April, was jointly run with Penguin Random House and marked the 70<sup>th</sup> Anniversary of Anne Frank's death in Bergen-Belsen. Hundreds of people took part; recording themselves reading aloud a minute long piece from Anne's diary, including actors Russell Tovey and Naomie Harris, and authors Malorie Blackman and Dame Jacqueline Wilson. The campaign received a significant amount of positive coverage in the media, while traffic to the Trust's website tripled that month as a result.
- Public figures including Labour Party leader Ed Miliband and members of the Shadow Cabinet, Lord Tariq Ahmad, Tristram Hunt, Nick Clegg, Nicola Sturgeon and Greg Clark, amongst many others, signed the Anne Frank Declaration.
- Attended the Conservative Party Conference in October where members of the Trust met with notable politicians.
- Trust representatives have continued to work with the UK Holocaust Memorial Foundation and provide input to the Education Group of the Foundation.
- Our number of Twitter followers increased by 36% over prior year.
- A new communications strategy to reposition the Trust was produced and ratified by the Board in 2015. This strategy includes a clear vision for the Trust and a revised mission statement.

### Financial review

The Trust's financial plans for 2015 were cautious based on levels of secured funding and knowledge of the prevailing funding environment. Against this backdrop, the Trust had a good year, Income surpassed £1.0m for the 3rd consecutive year coming in at £1.2m, £7.1k; 0.6% higher than 2014. All this income, and some reserves were used in the current year. This tough environment is making it increasingly more difficult to cover investment to further develop our educational programmes. As such, the financial results for the year ending 31 December 2015 show a deficit of £94.6k, an increase of £77.0k over the prior year.

The principal funding sources of income to the Trust were grants of £546.1k and voluntary income ("donations") of £496.9k, which accounted for 85% of the Trust's income. The remaining 15% was ticket sales and advertising of £86.5k, hire fees of £94.0k and investment income of £5.0k.

The income from charitable activities (grants, hire fees, and investment income) is our largest source of funding. In total the Trust raised £645.1k, £151.7k; 30.7% higher than 2014. The increase was a direct result of two large grants. The Government Equalities Office awarded the

# ANNE FRANK TRUST UK

## TRUSTEES' ANNUAL REPORT

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Trust £104.9k to fund delivery of educational programmes to combat Homophobic, Biphobic, and Transphobic bullying in London, the East and the West Midlands. The Department for Communities and Local Government awarded the Trust £159.8k to fund delivery of our educational programme in London and the West Midlands. The Trust's educational services and larger exhibitions continue to be in demand and income was on par to prior year, excluding the one off £30.0k received in regard to the Trust's surrender of tenancy rights relating to the offices in Star House, Kentish Town in 2014.

Aside from the income generated through charitable activities, the principal funding sources for the Trust are donations, which amounted to £496.9k. Despite our most successful ever Annual Lunch, which generated £349.9k, £65.0k; 22.8% being higher than the prior year, donations were lower by £63.9k; 11.4% overall against the prior year. Fundraising events (ticket sales and advertising) decreased by £80.7k; 48.3% to £86.5k. Both of these reductions were the result of two fundraising activities which took place in 2014 not being repeated in 2015.

Interest from income on deposit was £5.0k, £1.0k; 16.1% lower than the prior year. This decrease is primarily rate driven.

### Funds position

The balance held as total funds at 31 December 2015 was £508.0k (2014: £602.6k). Of this, £8.9k was restricted for specific purposes, £425.4k (2014: £455.8k) was in an expendable endowment fund, and £73.7k (£135.2k) was unrestricted and/or free reserves.

Restricted funds are used only for their intended purpose. The balance of £8.9k relates to:

- £2.4k to Big Lottery Realising Ambition, a grant which funds projects working in numerous regions within England and Scotland.
- £4.1k to Toni Schiff Memorial Fund, a grant which funds projects in primary schools and pupil referral units/alternative provision schools in several regions within England and Scotland.
- £2.4k to Newcastle City Council, a grant funding Holocaust Memorial Day activities in Newcastle.

An expendable endowment fund was set up in 2013 for donations received from the Annual Lunch. These donations can be held as capital, and the Trustees have a discretionary power to convert the funds into income when and as necessary. In 2015 £30.3k was transferred to income to support investment in education programmes to meet our strategic objectives of broadening our reach and increasing the depth of our impact, reducing the balance to £425.4k.

As part of our ongoing financial management, any funding shortfalls are reviewed during the year to ensure we achieve a balance managing a secure future for the charity as a whole whilst supporting specific charitable activities.

### Reserves policy

The Trustees have examined the Trust's requirements for reserves in light of the main risks to the organisation. The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of operating expenditure. The Trustees consider that, taken together, the present level of free reserves available to the trust of £73.7k and the expendable endowment to fund educational programmes, of £425.4k are sufficient to allow the Trust to continue to:

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# ANNE FRANK TRUST UK

## TRUSTEES' ANNUAL REPORT

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- I. Carry out contractual commitments to deliver education programmes;
- II. Carry out contractual commitments regarding its staff, leases and other matters;
- III. Deliver its charitable activities, particularly amongst the most socially and economically disadvantaged areas of society in the UK, who are less able to pay for its services.

In the event of the organisation being dissolved, grants will come under point (i) above. Any funds remaining beyond the contractual period will be returned to the funder. The Trustees will continue to regularly review the Trust's level of reserves and the reserves policy as discussed at Finance and General Purpose Committee meetings, as well as at each Annual General Meeting.

### Plans for the future

Our solid financial performance in 2015 gives us the confidence to continue with our current three-year plan but at the same time we will ensure that we do not introduce any further risk into our planning. The prevailing economic environment is having an impact on both government funding and increasing competition for funds from grant-giving bodies. Our 2015-17 strategic plan will continue to be a combination of consolidation, evolution and growth. Our four goals will not change: to broaden our reach; increase the depth of our impact; provide evidence that we can change attitudes and to position the charity in line with our vision. Our vision remains a society safe from prejudice and discrimination.

In April 2015, Gillian Walnes stepped down from her role as Executive Director and took up a project-based role as Vice President until 31 March 2016. Robert Posner was appointed as the Trust's new Chief Executive. The Board is confident that this change in leadership of the Trust will contribute positively to its strategic direction and plans.

### Investment policy

The Trust has the power to invest its monies which are not immediately required in such investments, securities or property as may be thought fit. The Trust currently holds its assets in the form of cash, £533.9k. Other than short-term working capital, this cash is held on deposit, in accounts paying the highest rates of interest, with the least risk, whilst affording instant access to the majority of these funds.

# ANNE FRANK TRUST UK

## TRUSTEES' ANNUAL REPORT

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### Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 the incoming resources and application of resources, including 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 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 and Charities Act 2011. 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.

### Provision of information to the auditor

The Trustees at the time when this Trustees' report is approved have confirmed that:

- so far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditor is unaware, and;
- the Trustees have taken all the steps that ought to have been taken, as a Trustee, in order to be aware of any information needed by the charitable company's auditor in connection with preparing its report and to establish that the charitable company's auditor is aware of that information

The auditor, Gerald Edelman, will be proposed for reappointment at the 2016 Annual General Meeting.

Approved by the Trustees on 24 March 2016  
and signed on their behalf by:



Daniel Mendoza (Chair)

# ANNE FRANK TRUST UK

## INDEPENDENT AUDITORS' REPORT

### TO THE TRUSTEES OF ANNE FRANK TRUST UK

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We have audited the financial statements of Anne Frank Trust UK for the year ended 31 December 2015 set out on pages 13 to 27. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 with Section 144 of the Charities Act 2011 and regulations made under section 154 of that Act and also Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charity's 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditor**

As explained more fully in the Statement of Trustees' Responsibilities, 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.

The trustees have elected for the financial statements to be audited in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Act 2011 rather than with the Companies Act 2006. Accordingly we have been appointed as auditor under section 144 of the Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees Annual Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

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 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

# ANNE FRANK TRUST UK

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### TO THE TRUSTEES OF ANNE FRANK TRUST UK

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- 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

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

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

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



Gerald Edelman  
Statutory Auditor  
73 Cornhill  
London  
EC3V 3QQ  
United Kingdom

Date: 24 MARCH 2016

Gerald Edelman is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Gerald Edelman is an unincorporated partnership.

# ANNE FRANK TRUST UK

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2015 £	Total 2014 £
<b>Income</b>						
Donations and legacies	2	496,877	-	-	496,877	560,747
Income from trading activities	3	86,450	-	-	86,450	167,140
Investment income	4	4,999	-	-	4,999	6,159
		<u>588,326</u>	<u>-</u>	<u>-</u>	<u>588,326</u>	<u>734,046</u>
Income from charitable activities	5	134,977	505,190	-	640,167	487,299
<b>Total incoming resources</b>		<u>723,303</u>	<u>505,190</u>	<u>-</u>	<u>1,228,493</u>	<u>1,221,345</u>
<b>Expenditure</b>						
Costs of raising funds	6					
Costs of generating donations and legacies		252,341	-	-	252,341	350,114
Expenditure on charitable activities		532,563	507,865	30,332	1,070,760	888,818
<b>Total expenditure</b>		<u>784,904</u>	<u>507,865</u>	<u>30,332</u>	<u>1,323,101</u>	<u>1,238,932</u>
<b>Net expenditure and net movement in funds for the year</b>		<u>(61,601)</u>	<u>(2,675)</u>	<u>(30,332)</u>	<u>(94,608)</u>	<u>(17,587)</u>
Fund balances at 1 January 2015		<u>135,190</u>	<u>11,600</u>	<u>455,770</u>	<u>602,560</u>	<u>620,147</u>
<b>Fund balances at 31 December 2015</b>		<u>73,589</u>	<u>8,925</u>	<u>425,438</u>	<u>507,952</u>	<u>602,560</u>

The Charity has no recognised gains or losses other than the results for the year as set out above. All of the activities of the charity are classified as continuing.

The notes on pages 16 to 27 form part of these financial statements



# ANNE FRANK TRUST UK

## SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2015

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	2015 £	2014 £
Total income	1,228,493	954,150
Total expenditure from income funds	1,292,769	1,199,855
Net expenditure for the year	<u>(64,276)</u>	<u>(245,705)</u>

### STATEMENT OF RECOGNISED GAINS AND LOSSES

Net expenditure for the year	(64,276)	(245,705)
Net movement on endowment funds	<u>(30,332)</u>	<u>228,118</u>
	<u>(94,608)</u>	<u>(17,587)</u>

Total income above represents incoming resources generated from the restricted and unrestricted funds (the income funds) and excludes income from the endowment fund as this is a capital fund.

# ANNE FRANK TRUST UK

## BALANCE SHEET AS AT 31 DECEMBER 2015


	Notes	2015		2014	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		27,803		16,865
<b>Current assets</b>					
Stocks		-		2,914	
Debtors	12	173,982		102,243	
Cash at bank and in hand		533,912		833,966	
		<u>707,894</u>		<u>939,125</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(227,745)</u>		<u>(353,428)</u>	
<b>Net current assets</b>			<u>480,149</u>		<u>585,697</u>
<b>Total assets less current liabilities</b>			<u>507,952</u>		<u>602,560</u>
<b>Capital funds</b>					
Endowment funds	15		425,438		455,770
<b>Income funds</b>					
Restricted funds	16		8,925		11,600
Unrestricted funds			<u>73,589</u>		<u>135,190</u>
			<u>507,952</u>		<u>602,560</u>

For the year ended 31 December 2015 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The directors have elected for these financial statements to be audited under the Charities Act 2011 rather than the Companies Act 2006. The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the Board and authorised for issue on 24 March 2016.

  
Daniel Mendoza (Chair)

Company Registration No. 02612141

The notes on pages 16 to 27 form part of these financial statements

# ANNE FRANK TRUST UK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

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### 1 Accounting policies

#### 1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable UK Accounting Standards and with the Statement of Recommended Practice 'Accounting and Reporting by Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

#### 1.2 Preparation of accounts on a going concern basis

Despite the difficult funding environment, the Anne Frank Trust UK is regularly approached to undertake work, provide services and be involved in sector wide initiatives. Considerable effort is being focussed on the development of plans which will attract future unrestricted and/or restricted income and a number of bids are being submitted to trusts and organisations to support future work. Trustees are confident that measures already taken and the careful control of expenditure in 2016 along with additional measures to cut costs further will allow the Anne Frank Trust UK to continue in operation until new funding is secured. For these reasons the Board considers it appropriate to prepare these financial statements on a going concern basis.

#### 1.3 Income recognition

Donations and gifts are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Grants receivable are accounted for on an accrual basis to the extent that the notification of entitlement has been received and the amount agreed by the grant provider.

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Income that must be expended in accordance with the requirements of the donor is included as restricted income. Relevant expenditure is charged against the resultant restricted fund.

Intangible income and gifts in kind are recognised to the extent that another party has borne the cost and the benefit is quantifiable on a normal commercial basis. The value of services provided by volunteers is not incorporated into these financial statements, details of the contribution made by volunteers can be found in Trustees' report.

Income from charitable trading activities represents invoiced amounts excluding VAT.

#### 1.4 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are those costs incurred in attracting voluntary income, or incurred in attracting activities undertaken to raise funds.

# ANNE FRANK TRUST UK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

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### 1.4 Expenditure (continued)

Charitable expenditure comprises those costs incurred in the delivery of the Trust's activities and services. 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 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 and legal fees together with an apportionment of overhead and support costs.

### 1.5 Tangible fixed assets and depreciation

All assets are capitalised and valued at historic cost. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the economic life of that asset as follows:

Office equipment	25% straight line
Exhibition equipment	between 25% and 50% straight line

### 1.6 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

### 1.7 Accumulated funds

An expendable endowment fund was created in 2013. These funds are held as capital with the income arising representing unrestricted income. The terms of the fund provide for conversion of capital to income under certain circumstances as approved by the Trustees.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor, trust deed and grant giving body.

Unrestricted funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objectives. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in notes 15 and 16.

### 1.8 Comparatives

Classification of certain comparative amounts in the Statement of Financial Activities has been updated in accordance with changes in the accounting policy of income and expenditure. There have been no changes to total incoming resources, total resources expended, restricted funds or the Balance Sheet.

# ANNE FRANK TRUST UK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

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### 2 Donations and legacies

	2015 £	2014 £
Donations and gifts	108,133	140,847
Legacies receivable	8,954	-
Fundraising events	349,863	388,522
Gift Aid	29,927	25,178
Donated services	-	6,200
	<u>496,877</u>	<u>560,747</u>

### 3 Income from trading activities

	2015 £	2014 £
Ticket sales and advertising	86,450	167,140
	<u>86,450</u>	<u>167,140</u>

### 4 Investment income

	2015 £	2014 £
Interest receivable	4,999	6,159
	<u>4,999</u>	<u>6,159</u>

# ANNE FRANK TRUST UK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

### 5 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
Grants	40,933	505,190	546,123	353,801
Charitable services	94,044	-	94,044	102,139
Other	-	-	-	31,359
	<u>134,977</u>	<u>505,190</u>	<u>640,167</u>	<u>487,299</u>

#### Grants were receivable from the following:

	£	£	£	£
Anne Frank Fonds	-	-	-	25,000
Association of Jewish Refugees	-	6,390	6,390	1,110
Big Lottery Realising Ambition	-	199,142	199,142	205,776
The Government Equalities Office	-	69,615	69,615	-
Claims Conference	-	29,130	29,130	-
Dept for Communities & Local Govt	-	146,545	146,545	13,215
Newcastle City Council	-	2,500	2,500	-
Toni Schiff Memorial Fund	-	21,868	21,868	-
The Pears Foundation	13,333	-	13,333	20,000
The Robertson Trust	-	10,000	10,000	10,000
The Bloom Foundation	-	20,000	20,000	20,000
Other funders	27,600	-	27,600	58,700
	<u>40,933</u>	<u>505,190</u>	<u>546,123</u>	<u>353,801</u>

#### Charitable services were receivable as follows:

	£	£	£	£
Exhibition hire	84,102	-	84,102	86,299
Educational services	9,942	-	9,942	15,840
	<u>94,044</u>	<u>-</u>	<u>94,044</u>	<u>102,139</u>

#### Other services were receivable as follows:

	£	£	£	£
Other	-	-	-	31,359
	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,359</u>

# ANNE FRANK TRUST UK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

### 6 Expenditure

Costs of raising funds	Direct Costs £	Support costs £	Total costs 2015 £	Total costs 2014 £
Costs of generating donations and legacies	<u>229,439</u>	<u>22,902</u>	<u>252,341</u>	<u>350,114</u>
<b>Expenditure on charitable activities</b>				
School education programmes	560,344	194,355	754,699	655,020
Community education programmes	98,930	16,115	115,045	54,354
Prison education programmes	62,172	25,799	87,971	88,942
Awareness of charitable objectives	96,027	17,018	113,045	90,502
<b>Total expenditure on charitable activities</b>	<u>817,473</u>	<u>253,287</u>	<u>1,070,760</u>	<u>888,818</u>
<b>Total expenditure</b>	<u>1,046,912</u>	<u>276,189</u>	<u>1,323,101</u>	<u>1,238,932</u>

Governance costs in the year totalled £59,517 (2014: £35,659). These have been allocated to costs of generating funds and charitable activities in their proportions and are included in support costs.

### 7 Support costs

	School education programmes £	Community education programmes £	Prison education programmes £	Awareness of charitable objectives £	Total 2015 £	Total 2014 £
Other costs	102,150	6,694	13,973	7,354	130,171	128,189
Governance	33,389	5,568	3,781	5,429	48,167	25,581
Staff costs	55,738	3,651	7,624	4,013	71,026	82,520
Depreciation	3,078	202	421	222	3,923	2,991
	<u>194,355</u>	<u>16,115</u>	<u>25,799</u>	<u>17,018</u>	<u>253,287</u>	<u>239,281</u>

# ANNE FRANK TRUST UK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

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### 8 Trustees

None of the Trustees (or any persons connected with them) received nor waived any remuneration during either the prior or the current year.

1 trustee was reimbursed a total of £135 expenses (2014: £nil).

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2015	2014
Administrative and core staff	<u>22</u>	<u>20</u>

#### Employment costs

	2015	2014
	£	£
Wages and salaries	603,783	538,659
Social security costs	57,509	52,105
Pension costs	<u>46,212</u>	<u>34,457</u>
	<u>707,504</u>	<u>625,221</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2015	2014
£70,001 - £80,000	<u>1</u>	<u>1</u>

Contributions totalling £7,500 (2014: £3,750) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

### 10 Taxation

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly the company is potentially exempt from taxation in respect of income or capital gains within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

No tax charge arose in the period.



# ANNE FRANK TRUST UK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

### 11 Tangible fixed assets

	Exhibition equipment	Office equipment & fixtures	Total
	£	£	£
<b>Cost</b>			
At 1 January 2015	377,801	47,013	424,814
Additions	7,625	16,213	23,838
Disposals	-	(25,443)	(25,443)
<b>At 31 December 2015</b>	<b>385,426</b>	<b>37,783</b>	<b>423,209</b>
<b>Depreciation</b>			
At 1 January 2015	364,217	43,732	407,949
On disposals	-	(25,443)	(25,443)
Charge for the year	7,398	5,502	12,900
<b>At 31 December 2015</b>	<b>371,615</b>	<b>23,791</b>	<b>395,406</b>
<b>Net book value</b>			
At 31 December 2015	<b>13,811</b>	<b>13,992</b>	<b>27,803</b>
At 31 December 2014	13,584	3,281	16,865

### 12 Debtors

	2015 £	2014 £
Trade debtors	29,480	32,276
Other debtors	30,091	27,715
Prepayments and accrued income	114,411	42,252
	<b>173,982</b>	<b>102,243</b>

All amounts shown under debtors are due within one year.

# ANNE FRANK TRUST UK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

13 Creditors: amounts falling due within one year	2015 £	2014 £
Trade creditors	4,691	15,691
Taxes and social security costs	23,167	17,744
Other creditors	1,520	3,100
Accruals	10,200	2,130
Deferred income	188,167	314,763
	<u>227,745</u>	<u>353,428</u>

The deferred income during the year relates to the income from ticket sales and advertising received in advance from the Annual Lunch, which takes place every year in January. Other deferred income relates to the amounts received from the three grants listed below in the year.

14 Deferred income	2015 £	2014 £
Deferred income is included within:		
Creditors due within one year	188,167	314,763
	<u>188,167</u>	<u>314,763</u>

Included in the total deferred income are the following grants:

	2015 £	2014 £
Toni Schiff Memorial Fund	49,481	-
Department for Communities & Local Government	-	83,641
Big Lottery Realising Ambition	36,949	90,513
Other Trusts/Foundations	-	57,056
	<u>86,430</u>	<u>231,210</u>

	2015 £	2014 £
Total deferred income at 1 January 2015	314,763	216,794
Amounts received in year	172,384	112,297
Amounts credited to statement of financial activities	(298,980)	(14,328)
<b>Total deferred income at 31 December 2015</b>	<u>188,167</u>	<u>314,763</u>

# ANNE FRANK TRUST UK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

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### 15 Endowment funds

	Balance at 1 January 2015	Movement in funds		Balance at 31 December 2015
	£	Incoming resources £	Resources expended £	£
Expendable endowment				
From fundraising events	455,770	-	(30,332)	425,438
	<u>455,770</u>	<u>-</u>	<u>(30,332)</u>	<u>425,438</u>

The expendable endowment was funded by donations received on the day of the Annual Lunch in 2013 and 2014. The income arising from this fund will be unrestricted and the capital, at the Trustees discretion will support the Anne Frank education programmes for projects which the Trust has been successful in securing funding.

# ANNE FRANK TRUST UK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 December 2015
	Balance at 1 January 2015	Incoming resources	Resources expended	
	£	£	£	£
Anne Frank Fonds	8,411	-	(8,411)	-
Association of Jewish Refugees	-	6,390	(6,390)	-
Big Lottery Realising Ambition	3,189	199,142	(199,895)	2,436
Claims Conference	-	29,130	(29,130)	-
Department for Communities & Local Government	-	146,545	(146,545)	-
The Government Equalities Office	-	69,614	(69,614)	-
The Robertson Trust	-	10,000	(10,000)	-
The Bloom Foundation	-	20,000	(20,000)	-
Toni Schiff Memorial Fund	-	21,868	(17,776)	4,092
Newcastle City Council	-	2,500	(103)	2,397
	<u>11,600</u>	<u>505,189</u>	<u>(507,864)</u>	<u>8,925</u>

#### Purposes of restricted funds

- The Big Lottery contributed to the Trust's work in schools in Scotland, and in 3 regions across England, namely the East, Yorkshire & Humberside and the North East.
- The Toni Schiff Memorial Fund contributed to the Trust's work in Pupil Referral Units/Alternative Provision Schools and Primary Schools in several regions within England and Scotland.
- Newcastle City Council funded Holocaust Memorial Day activities in Newcastle.

# ANNE FRANK TRUST UK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

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### 17 Analysis of net assets by funds

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fund balances at 31 December 2015 are represented by:				
Tangible fixed assets	16,203	11,600	-	27,803
Current assets	282,458	-	425,438	707,894
Creditors: amounts falling due within one year	(225,070)	(2,675)	-	(227,745)
	<u>73,589</u>	<u>8,925</u>	<u>425,438</u>	<u>507,952</u>

### 18 Commitments under operating leases

At 31 December 2015 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings		Other	
	2015 £	2014 £	2015 £	2014 £
Expiry date:				
Between two and five years	21,250	-	1,986	-
In over five years	-	21,250	-	1,986
	<u>21,250</u>	<u>21,250</u>	<u>1,986</u>	<u>1,986</u>

### 19 Charitable Company Status

The company does not have share capital and the liability of its members is limited by guarantee up to a maximum of £1 each.

# ANNE FRANK TRUST UK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

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### 20 Related party transactions

The Trust had the following related party activities in the year.

Name	Relationship	Nature of transaction
Mike Design	The father of Lucy Glennon, Director of Strategy & Policy	Printing and design costs
The Creative Clinic	The son of Marsha Selwyn, Director of Administration	Printing and design costs
Independent Academic Research Studies	Retired trusteeship	Education services

All of the above are permitted under the memorandum and Articles Association of the Trust

Below are the related party transactions that occurred in the year:

	2015 £	2014 £
Mike Design	-	6,047
The Creative Clinic	16,068	19,583
Independent Academic Research Studies	<u>25,071</u>	<u>25,086</u>
	<u>41,139</u>	<u>50,716</u>