

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2021  
for  
The Becker Family Charitable Trust**

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

# **The Becker Family Charitable Trust**

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# **The Becker Family Charitable Trust**

## **Report of the Trustees for the Year Ended 5 April 2021**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The charity was formed for the advancement of religion in accordance with the orthodox Jewish faith, and the relief of poverty.

#### **Significant activities**

The charity continued to make significant charitable donations during the year to organisations for the advancement of religion in accordance with the orthodox Jewish faith, and for the relief of poverty.

#### **Public benefit**

The trustees confirm their compliance with the duty to have regard to the Public Benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives in planning future activities.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

During the year, the charity made charitable donations of £98,225 an increase of £22,300 compared to the previous year. These donations were used by the beneficiaries for the improvement of education according to the Jewish faith, and the relief of poverty.

### **FINANCIAL REVIEW**

#### **Financial position**

The trustees consider the financial position to be satisfactory. The charity has total funds of £1,145,647 (2020: £1,074,786): £1,132,000 (2020: £1,168,000) of reserves relate to the charity's investment property and loans made. The present level of funding is adequate to support the continuation of its objects.

#### **Reserves policy**

The charity does not maintain a reserve policy, as reserves are distributed when they become available, at the trustees' discretion.

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

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **Recruitment and appointment of new trustees**

It is not the intention of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment, induction and training procedures.

#### **Organisational structure**

The charity has four trustees.

#### **Decision making**

Decisions relating to the charity are taken at trustees' meetings.

#### **Key management remuneration**

The trustees received no remuneration in the year or the previous year.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1047968

**The Becker Family Charitable Trust**

**Report of the Trustees  
for the Year Ended 5 April 2021**

**Principal address**

5 North End Road  
London  
NW11 7RJ

**Trustees**

A C Becker  
A Guttentag  
D Fried  
Mrs R Becker

**Independent Examiner**

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
A C Becker - Trustee

**Independent Examiner's Report to the Trustees of  
The Becker Family Charitable Trust**

**Independent examiner's report to the trustees of The Becker Family Charitable Trust**

I report to the charity trustees on my examination of the accounts of The Becker Family Charitable Trust (the Trust) for the year ended 5 April 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Frank Martin  
FCA  
Martin+Heller  
5 North End Road  
London  
NW11 7RJ

Date: .....

**The Becker Family Charitable Trust**

**Statement of Financial Activities  
for the Year Ended 5 April 2021**

		5.4.21 Unrestricted fund £	5.4.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		125,956	184,028
Investment income	2	<u>49,619</u>	<u>49,282</u>
<b>Total</b>		175,575	233,310
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Grants to Institutions		98,225	75,925
Other		<u>6,489</u>	<u>1,410</u>
<b>Total</b>		<u>104,714</u>	<u>77,335</u>
 <b>NET INCOME</b>		70,861	155,975
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>1,074,786</u>	<u>918,811</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,145,647</u></u>	<u><u>1,074,786</u></u>

The notes form part of these financial statements

**The Becker Family Charitable Trust**

**Balance Sheet**  
**5 April 2021**

	Notes	5.4.21 Unrestricted fund £	5.4.20 Total funds £
<b>FIXED ASSETS</b>			
Investment property	5	1,001,859	988,000
<b>CURRENT ASSETS</b>			
Debtors	6	140,821	180,519
Prepayments and accrued income		128,000	-
Cash at bank		<u>261,913</u>	<u>205,283</u>
		530,734	385,802
<b>CREDITORS</b>			
Amounts falling due within one year	7	(355,679)	(299,016)
<b>NET CURRENT ASSETS</b>		<u>175,055</u>	<u>86,786</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,176,914	1,074,786
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	(31,267)	-
<b>NET ASSETS</b>		<u>1,145,647</u>	<u>1,074,786</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>1,145,647</u>	<u>1,074,786</u>
<b>TOTAL FUNDS</b>		<u>1,145,647</u>	<u>1,074,786</u>

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

.....  
A C Becker - Trustee

**Notes to the Financial Statements  
for the Year Ended 5 April 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	5.4.21	5.4.20
	£	£
Rents received	39,552	40,957
Deposit account interest	218	817
Interest Receivable- Short term loans	<u>9,849</u>	<u>7,508</u>
	<u>49,619</u>	<u>49,282</u>



Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	184,028
Investment income	<u>49,282</u>
<b>Total</b>	233,310
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Grants to Institutions	75,925
Other	<u>1,410</u>
<b>Total</b>	<u>77,335</u>
 <b>NET INCOME</b>	155,975
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<u>918,811</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,074,786</u></u>

5. INVESTMENT PROPERTY

	£
<b>FAIR VALUE</b>	
At 6 April 2020	988,000
Additions	<u>13,859</u>
At 5 April 2021	<u>1,001,859</u>
 <b>NET BOOK VALUE</b>	
At 5 April 2021	<u><u>1,001,859</u></u>
At 5 April 2020	<u><u>988,000</u></u>

**The Becker Family Charitable Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021**

**6. DEBTORS**

	5.4.21 £	5.4.20 £
Amounts falling due within one year:		
Other debtors	130,519	130,519
Commercial Mortgage	-	50,000
Current- Adar Charitable Trust	<u>9,474</u>	<u>-</u>
	<u>139,993</u>	<u>180,519</u>
Amounts falling due after more than one year:		
Accrued Interest	<u>828</u>	<u>-</u>
Aggregate amounts	<u>140,821</u>	<u>180,519</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5.4.21 £	5.4.20 £
Trade creditors	(1)	1
Other creditors	<u>355,680</u>	<u>299,015</u>
	<u>355,679</u>	<u>299,016</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	5.4.21 £	5.4.20 £
Bank loans (see note 9)	30,000	-
Other creditors	<u>1,267</u>	<u>-</u>
	<u>31,267</u>	<u>-</u>

**9. LOANS**

An analysis of the maturity of loans is given below:

	5.4.21 £	5.4.20 £
Amounts falling due within one year on demand:		
L Becker Settlement	<u>200,000</u>	<u>200,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>30,000</u>	<u>-</u>

**The Becker Family Charitable Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021**

**10. MOVEMENT IN FUNDS**

	At 6/4/20 £	Net movement in funds £	At 5/4/21 £
<b>Unrestricted funds</b>			
General fund	1,074,786	70,861	1,145,647
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,074,786</u>	<u>70,861</u>	<u>1,145,647</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	175,575	(104,714)	70,861
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>175,575</u>	<u>(104,714)</u>	<u>70,861</u>

**Comparatives for movement in funds**

	At 6/4/19 £	Net movement in funds £	At 5/4/20 £
<b>Unrestricted funds</b>			
General fund	918,811	155,975	1,074,786
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>918,811</u>	<u>155,975</u>	<u>1,074,786</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	233,310	(77,335)	155,975
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>233,310</u>	<u>(77,335)</u>	<u>155,975</u>

**The Becker Family Charitable Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 6/4/19 £	Net movement in funds £	At 5/4/21 £
<b>Unrestricted funds</b>			
General fund	918,811	226,836	1,145,647
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>918,811</u>	<u>226,836</u>	<u>1,145,647</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	408,885	(182,049)	226,836
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>408,885</u>	<u>(182,049)</u>	<u>226,836</u>

**11. RELATED PARTY DISCLOSURES**

During the year donation of £49,000 was received from the trustee A Becker.

