

THE AMR SCIAMA CHARITABLE TRUST

England & Wales · Charity number 1103222

Details

Status Registered

Legal form Other

Registered 2004-04-15

Register [View on the Charity Commission register](#)

Contact

Address Moss Rose Mill
Springfield Road
Kearsley
Bolton
BL4 8JW

Phone 01204571686

Email michael.sciama@john-holden.com

Activities

Objects: THE TRUSTEES SHALL HOLD THE TRUST FUND AND ITS INCOME UPON TRUST TO PAY OR APPLY SUCH INCOME AND THE WHOLE OR ANY PART OF THE TRUST FUND AT SUCH TIME OR TIMES AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION SHALL THINK FIT TO OR FOR THE CHARITABLE PURPOSES OF SUCH BODIES ASSOCIATIONS OR ORGANISATIONS AS SHALL AT THE DATE OF PAYMENT OR APPLICATION BE ESTABLISHED FOR CHARITABLE PURPOSES ONLY ACCORDING TO THE LAW OF ENGLAND AND WALES (SUCH BODIES ASSOCIATIONS OR ORGANISATIONS BEING HEREINAFTER DEFINED AS THE 'CHARITIES') AND WHOSE PRINCIPAL OBJECTS SHALL BE:-2.1 THE RELIEF OF POVERTY AND HARDSHIP OF MEMBERS OF THE JEWISH FAITH;2.2 THE ADVANCEMENT OF THE JEWISH RELIGION THROUGH JEWISH EDUCATION; OR TO PAY OR APPLY THE SAME TO OR FOR THE CHARITABLE PURPOSES OF SUCH OTHER CHARITIES OR TO PAY OR APPLY THE SAME FOR SUCH OTHER OBJECTS AS SHALL BE CHARITABLE IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES (SUCH CHARITABLE PURPOSES AND SUCH OBJECTS BEING HEREINAFTER DEFINED AS THE 'OBJECTS') AS THE TRUSTEES SHALL THINK FIT UPON SUCH CONDITIONS (IF ANY) AND IN SUCH MANNER IN ALL RESPECTS AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION THINK FIT PROVIDED ALWAYS THAT NOTHING HEREINAFTER IN THIS DEED SHALL AUTHORISE ANY PAYMENT OR APPLICATION OF ANY PART OF THE CAPITAL OR INCOME OF THE TRUST FUND TO OR FOR ANY PURPOSE OR OBJECTS NOT BEING EXCLUSIVELY CHARITABLE.

Activities: The relief of poverty and hardship of members of the Jewish faith; the advancement of the Jewish religion through Jewish education; and the promotion of any other exclusively charitable objects as the

trustees in their absolute discretion think fit.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£90,001	£91,430	-	-
2024-03-31	£132,000	£131,400	-	-
2023-03-31	£84,000	£84,300	-	-
2022-03-31	£90,000	£93,840	-	-
2021-03-31	£75,000	£72,950	-	-

Trustees

Name	Role	Appointed
MICHAEL ERNEST SCIAMA	Chair	
ANDREW MARTIN SCIAMA		
RICHARD NIGEL SCIAMA		

THE AMR SCIAMA CHARITABLE TRUST

England & Wales - Charity number 1103222

Accounts

CHARITY REGISTRATION NUMBER: 1103222

The AMR Charitable Trust
Unaudited Financial Statements
For the year ended
31 March 2025

BEEVER AND STRUTHERS

Chartered accountants
The Beehive
Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

The AMR Charitable Trust

Financial Statements

Year ended 31 March 2025

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The AMR Charitable Trust

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their annual report together with the financial statements of the charity for the year ended 31 March 2025. The trustees confirm that the Trustees Report and financial statements of the charity comply with the requirements of the Charities Act 2011.

Reference and administrative details

Registered charity name	The AMR Charitable Trust
Charity registration number	1103222
Principal office	Moss Rose Mill Springfield Road Kearsley Bolton BL4 8JW
The trustees	A M Sciama M E Sciama R N Sciama
Independent examiner	Helen Binns BA FCA
Accountants	Beever and Struthers The Beehive Lions Drive Shadsworth Business Park Blackburn BB1 2QS

Structure, governance and management

Governing document

The trust was established under a declaration of trust dated 19 March 2004.

Recruitment

The management of the charity and appointment of future trustees will be by resolution of the existing trustees.

Induction and training

There are no formal policies or procedures in connection with the induction and training of trustees.

Risk management

The trustees have examined the major strategic, business and operational risks which the Trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

The AMR Charitable Trust
Trustees' Annual Report *(continued)*
Year ended 31 March 2025

Organisational structure

The Trust is managed and administered by the trustees, none of whom receive any remuneration or expenses.

The trustees normally meet at least twice a year to consider the allocation of donations.

Related parties

During the year the Trust received donations from Flameproofings Limited, a company controlled by the trustees.

Objectives and activities

Policies and Objectives

The Trust's objects, as set out in the declaration of trust date 19 March 2004, are:

- The relief of poverty and hardship of members of the Jewish faith;
- The advancement of the Jewish religion through Jewish education; and
- The promotion of any other exclusively charitable objects as the trustees in their absolute discretion think fit.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Financial review

The trustees made distributions to charity during the year amounting to £90,650 (2024: £130,650) in furtherance of the Trust's principal aims and objectives. Grants and donations are made at the request of the trustees and also in response to specific requests from individuals and organisations.

Reserves policy

At 31 March 2025 the Trust held unrestricted reserves of £627 (2024: £2,056). Minimal levels of reserves are now being held, with a policy to make future grants and donations out of future donation income.

The trustees' annual report was approved on 04/09/2025 and signed on behalf of the board of trustees by:



M E Sciama
Trustee

The AMR Charitable Trust

Independent Examiner's Report to the Trustees of The AMR Charitable Trust

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of The AMR Charitable Trust ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

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

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

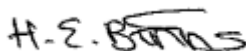
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Helen Binns BA FCA

Beever and Struthers
Chartered accountants
The Beehive
Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

Dated: 05 September 2025

The AMR Charitable Trust
Statement of Financial Activities
Year ended 31 March 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	90,000	90,000	132,000
Investment income	5	1	1	-
Total income		<u>90,001</u>	<u>90,001</u>	<u>132,000</u>
Expenditure				
Expenditure on charitable activities	6,7	(91,430)	(91,430)	(131,400)
Total expenditure		<u>(91,430)</u>	<u>(91,430)</u>	<u>(131,400)</u>
Net (expenditure)/income and net movement in funds		<u>(1,429)</u>	<u>(1,429)</u>	<u>600</u>
Reconciliation of funds				
Total funds brought forward		2,056	2,056	1,456
Total funds carried forward		<u>627</u>	<u>627</u>	<u>2,056</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

The AMR Charitable Trust

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		2,227	16,056
Creditors: amounts falling due within one year	11	(1,600)	(14,000)
Net current assets		<u>627</u>	<u>2,056</u>
Total assets less current liabilities		<u>627</u>	<u>2,056</u>
Net assets		<u>627</u>	<u>2,056</u>
Funds of the charity			
Unrestricted funds		627	2,056
Total charity funds	12	<u>627</u>	<u>2,056</u>

These financial statements were approved by the board of trustees and authorised for issue on 04/09/2025 and are signed on behalf of the board by:



M E Sciama
Trustee

The notes on pages 6 to 9 form part of these financial statements.

The AMR Charitable Trust
Notes to the Financial Statements
Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Moss Rose Mill, Springfield Road, Kearsley, Bolton, BL4 8JW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In the opinion of the trustees there are no significant judgements that have a material effect on the financial statements.

Income tax

As a registered charity, the Trust is generally exempt from Income Tax and Capital Gains Tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

The AMR Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

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.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	90,000	90,000	132,000	132,000

The donations received from Flameproofing (Europe) Limited amounted to £85,000 (2024: £132,000).

The donations received from Tame Valley Padding Co Limited amounted to £5,000 (2024: £Nil)

5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest received	1	1	-	-

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Grants, donations and sponsorship	90,650	90,650	130,650	130,650
Support costs	780	780	750	750
	<u>91,430</u>	<u>91,430</u>	<u>131,400</u>	<u>131,400</u>

The AMR Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Grants, donations and sponsorship	90,650	–	90,650	130,650
Governance costs	–	780	780	750
Other support costs	–	–	–	–
	<u>90,650</u>	<u>780</u>	<u>91,430</u>	<u>131,400</u>

8. Analysis of grants

	2025 £	2024 £
Grants to institutions		
Grants payable to various causes	90,650	130,650
Total grants	<u>90,650</u>	<u>130,650</u>

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>780</u>	<u>750</u>

10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>1,600</u>	<u>14,000</u>

The AMR Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	2,056	90,001	(91,430)	627

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	1,456	132,000	(131,400)	2,056

14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	2,227	2,227
Creditors less than 1 year	(1,600)	(1,600)
Net assets	<u>627</u>	<u>627</u>

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	16,056	16,056
Creditors less than 1 year	(14,000)	(14,000)
Net assets	<u>2,056</u>	<u>2,056</u>

THE AMR SCIAMA CHARITABLE TRUST

England & Wales - Charity number 1103222

Accounts

The AMR Charitable Trust
Unaudited Financial Statements
For the year ended
31 March 2024

BEEVER AND STRUTHERS

Chartered accountants
The Beehive
Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

The AMR Charitable Trust

Financial Statements

Year ended 31 March 2024

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The AMR Charitable Trust

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their annual report together with the financial statements of the charity for the year ended 31 March 2024. The trustees confirm that the Trustees Report and financial statements of the charity comply with the requirements of the Charities Act 2011.

Reference and administrative details

Registered charity name The AMR Charitable Trust

Charity registration number 1103222

Principal office Moss Rose Mill
Springfield Road
Kearsley
Bolton
BL4 8JW

The trustees A M Sciamia
M E Sciamia
R N Sciamia

Independent examiner Helen Binns BA FCA

Accountants Beaver and Struthers
The Beehive
Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

Structure, governance and management

Governing document

The trust was established under a declaration of trust dated 19 March 2004.

Recruitment

The management of the charity and appointment of future trustees will be by resolution of the existing trustees.

Induction and training

There are no formal policies or procedures in connection with the induction and training of trustees.

Risk management

The trustees have examined the major strategic, business and operational risks which the Trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

The AMR Charitable Trust
Trustees' Annual Report *(continued)*
Year ended 31 March 2024

Organisational structure

The Trust is managed and administered by the trustees, none of whom receive any remuneration or expenses.

The trustees normally meet at least twice a year to consider the allocation of donations.

Related parties

During the year the Trust received donations from Flameproofings Limited, a company controlled by the trustees.

Objectives and activities

Policies and Objectives

The Trust's objects, as set out in the declaration of trust date 19 March 2004, are:

- The relief of poverty and hardship of members of the Jewish faith;
- The advancement of the Jewish religion through Jewish education; and
- The promotion of any other exclusively charitable objects as the trustees in their absolute discretion think fit.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Financial review

The trustees made distributions to charities during the year amounting to £130,650 (2023: £84,000) in furtherance of the Trust's principal aims and objectives. Grants and donations are made at the request of the trustees and also in response to specific requests from individuals and organisations.

Reserves policy

At 31 March 2024 the Trust held unrestricted reserves of £2,056 (2023: £1,456). Minimal levels of reserves are now being held, with a policy to make future grants and donations out of future donation income.

The trustees' annual report was approved on 17/09/2024 and signed on behalf of the board of trustees by:



M E Scياما
Trustee

The AMR Charitable Trust

Independent Examiner's Report to the Trustees of The AMR Charitable Trust Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of The AMR Charitable Trust ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

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

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Helen Binns BA FCA

H. E. Binns

Beever and Struthers
Chartered accountants
The Beehive
Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

The AMR Charitable Trust
Statement of Financial Activities
Year ended 31 March 2024

	Note	2024		2023
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	132,000	132,000	84,000
Total income		<u>132,000</u>	<u>132,000</u>	<u>84,000</u>
Expenditure				
Expenditure on charitable activities	5,6	(131,400)	(131,400)	(84,300)
Total expenditure		<u>(131,400)</u>	<u>(131,400)</u>	<u>(84,300)</u>
Net (expenditure)/income and net movement in funds		<u>600</u>	<u>600</u>	<u>(300)</u>
Reconciliation of funds				
Total funds brought forward		1,456	1,456	1,756
Total funds carried forward		<u>2,056</u>	<u>2,056</u>	<u>1,456</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 8 form part of these financial statements.

The AMR Charitable Trust

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		16,056	2,056
Creditors: amounts falling due within one year	11	(14,000)	(600)
Net current assets		<u>2,056</u>	<u>1,456</u>
Total assets less current liabilities		<u>2,056</u>	<u>1,456</u>
Net assets		<u>2,056</u>	<u>1,456</u>
Funds of the charity			
Unrestricted funds		2,056	1,456
Total charity funds	12	<u>2,056</u>	<u>1,456</u>

These financial statements were approved by the board of trustees and authorised for issue on 17/09/2024, and are signed on behalf of the board by:



M E Sciama
Trustee

The notes on pages 6 to 8 form part of these financial statements.

The AMR Charitable Trust
Notes to the Financial Statements
Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Moss Rose Mill, Springfield Road, Kearsley, Bolton, BL4 8JW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In the opinion of the trustees there are no significant judgements that have a material effect on the financial statements.

Income tax

As a registered charity, the Trust is generally exempt from Income Tax and Capital Gains Tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

The AMR Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

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.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	132,000	132,000	84,000	84,000

The donations received from Flameproofings Limited amounted to £132,000 (2023: £84,000).

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Grants, donations and sponsorship	130,650	130,650	84,000	84,000
Support costs	750	750	300	300
	<u>131,400</u>	<u>131,400</u>	<u>84,300</u>	<u>84,300</u>

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2024 £	Total fund 2023 £
Grants, donations and sponsorship	130,650	–	130,650	84,000
Governance costs	–	750	750	600
Other support costs	–	–	–	(300)
	<u>130,650</u>	<u>750</u>	<u>131,400</u>	<u>84,300</u>

7. Analysis of grants

	2024 £	2023 £
Grants to institutions		
Grants payable to various causes	130,650	84,000
Total grants	<u>130,650</u>	<u>84,000</u>

8. Independent examination fees

The AMR Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	750	600

9. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	14,000	600

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	31 March 2024 £
General funds	1,456	132,000	(131,400)	2,056

	At 1 April 2022 £	Income £	Expenditure £	31 March 2023 £
General funds	1,756	84,000	(84,300)	1,456

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	16,056	16,056
Creditors less than 1 year	(14,000)	(14,000)
Net assets	2,056	2,056

	Unrestricted Funds £	Total Funds 2023 £
Current assets	2,056	2,056
Creditors less than 1 year	(600)	(600)
Net assets	1,456	1,456

THE AMR SCIAMA CHARITABLE TRUST

England & Wales - Charity number 1103222

Accounts

CHARITY REGISTRATION NUMBER: 1103222

The AMR Charitable Trust
Unaudited Financial Statements
For the year ended
31 March 2023

BEEVER AND STRUTHERS

Chartered accountants
The Beehive
Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

The AMR Charitable Trust

Financial Statements

Year ended 31 March 2023

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The AMR Charitable Trust

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their annual report together with the financial statements of the charity for the year ended 31 March 2023. The trustees confirm that the Trustees Report and financial statements of the charity comply with the requirements of the Charities Act 2011.

Reference and administrative details

Registered charity name The AMR Charitable Trust

Charity registration number 1103222

Principal office Moss Rose Mill
Springfield Road
Kearsley
Bolton
BL4 8JW

The trustees A M Sciama
M E Sciama
R N Sciama

Independent examiner Helen Binns BA FCA

Accountants Beever and Struthers
The Beehive
Llons Drive
Shadsworth Business Park
Blackburn
BB1 2QS

Structure, governance and management

Governing document

The trust was established under a declaration of trust dated 19 March 2004.

Recruitment

The management of the charity and appointment of future trustees will be by resolution of the existing trustees.

Induction and training

There are no formal policies or procedures in connection with the induction and training of trustees.

Risk management

The trustees have examined the major strategic, business and operational risks which the Trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

The AMR Charitable Trust
Trustees' Annual Report *(continued)*
Year ended 31 March 2023

Organisational structure

The Trust is managed and administered by the trustees, none of whom receive any remuneration or expenses.

The trustees normally meet at least twice a year to consider the allocation of donations.

Related parties

During the year the Trust received donations from Flameproofings Limited, a company controlled by the trustees.

Objectives and activities

Policies and Objectives

The Trust's objects, as set out in the declaration of trust date 19 March 2004, are:

- The relief of poverty and hardship of members of the Jewish faith;
- The advancement of the Jewish religion through Jewish education; and
- The promotion of any other exclusively charitable objects as the trustees in their absolute discretion think fit.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Financial review

The trustees made distributions to charity during the year amounting to £84,000 (2022: £93,240) in furtherance of the Trust's principal aims and objectives. Grants and donations are made at the request of the trustees and also in response to specific requests from individuals and organisations.

Reserves policy

At 31 March 2023 the Trust held unrestricted reserves of £1,456 (2022: £1,756). Minimal levels of reserves are now being held, with a policy to make future grants and donations out of future donation income.

The trustees' annual report was approved on08/12/2023..... and signed on behalf of the board of trustees by:



M E Sciamia
Trustee

The AMR Charitable Trust

Independent Examiner's Report to the Trustees of The AMR Charitable Trust

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of The AMR Charitable Trust ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

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

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Helen Binns BA FCA

Beever and Struthers
Chartered accountants
The Beehive
Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

08/12/2023

The AMR Charitable Trust
Statement of Financial Activities
Year ended 31 March 2023

	Note	2023		2022
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	84,000	84,000	90,000
Total income		<u>84,000</u>	<u>84,000</u>	<u>90,000</u>
Expenditure				
Expenditure on charitable activities	5,6	(84,300)	(84,300)	(93,840)
Total expenditure		<u>(84,300)</u>	<u>(84,300)</u>	<u>(93,840)</u>
Net (expenditure)/income and net movement in funds		<u>(300)</u>	<u>(300)</u>	<u>(3,840)</u>
Reconciliation of funds				
Total funds brought forward		1,756	1,756	5,596
Total funds carried forward		<u>1,456</u>	<u>1,456</u>	<u>1,756</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

The AMR Charitable Trust
Statement of Financial Position
31 March 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		2,056	2,356
Creditors: amounts falling due within one year	11	<u>(600)</u>	<u>(600)</u>
Net current assets		<u>1,456</u>	<u>1,756</u>
Total assets less current liabilities		<u>1,456</u>	<u>1,756</u>
Net assets		<u>1,456</u>	<u>1,756</u>
Funds of the charity			
Unrestricted funds		<u>1,456</u>	<u>1,756</u>
Total charity funds	12	<u>1,456</u>	<u>1,756</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~08/12/2023~~ and are signed on behalf of the board by:



M E Sciama
Trustee

The notes on pages 6 to 9 form part of these financial statements.

The AMR Charitable Trust
Notes to the Financial Statements
Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Moss Rose Mill, Springfield Road, Kearsley, Bolton, BL4 8JW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In the opinion of the trustees there are no significant judgements that have a material effect on the financial statements.

Income tax

As a registered charity, the Trust is generally exempt from Income Tax and Capital Gains Tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

The AMR Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

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.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	84,000	84,000	90,000	90,000

The donations received from Flameproofings Limited amounted to £84,000 (2022: £90,000).

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Grants, donations and sponsorship	84,000	84,000	93,240	93,240
Support costs	300	300	600	600
	<u>84,300</u>	<u>84,300</u>	<u>93,840</u>	<u>93,840</u>

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Grants, donations and sponsorship	84,000	–	84,000	93,240
Governance costs	–	600	600	600
Other support costs	–	(300)	(300)	–
	<u>84,000</u>	<u>300</u>	<u>84,300</u>	<u>93,840</u>

The AMR Charitable Trust
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

7. Analysis of grants

	2023	2022
	£	£
Grants to institutions		
Grants payable to various causes	84,000	93,240
Total grants	<u>84,000</u>	<u>93,240</u>

8. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>600</u>	<u>600</u>

9. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>600</u>	<u>600</u>

The AMR Charitable Trust
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	1,756	84,000	(84,300)	1,456

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	5,596	90,000	(93,840)	1,756

13. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Current assets	2,056	2,056
Creditors less than 1 year	(600)	(600)
Net assets	<u>1,456</u>	<u>1,456</u>
	Unrestricted Funds	Total Funds
	£	£
Current assets	2,356	2,356
Creditors less than 1 year	(600)	(600)
Net assets	<u>1,756</u>	<u>1,756</u>

THE AMR SCIAMA CHARITABLE TRUST

England & Wales - Charity number 1103222

Accounts

The AMR Charitable Trust
Unaudited Financial Statements
For the year ended
31 March 2022

BEEVER AND STRUTHERS

Chartered accountants
The Beehive
Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

The AMR Charitable Trust

Financial Statements

Year ended 31 March 2022

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The AMR Charitable Trust

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	The AMR Charitable Trust
Charity registration number	1103222
Principal office	Moss Rose Mill Springfield Road Kearsley Bolton BL4 8JW
The trustees	A M Sciama M E Sciama R N Sciama
Independent examiner	Adam Thom FCA
Accountants	Beever and Struthers The Beehive Lions Drive Shadsworth Business Park Blackburn BB1 2QS

Structure, governance and management

Governing document

The trust was established under a declaration of trust dated 19 March 2004.

Recruitment

Future trustees will be appointed by resolution of the existing trustees.

Induction and training

There are no formal policies or procedures in connection with the induction and training of trustees.

Risk management

The trustees have examined the major strategic, business and operational risks which the Trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

The AMR Charitable Trust
Trustees' Annual Report *(continued)*
Year ended 31 March 2022

Structure, governance and management *(continued)*

Organisational structure

The Trust is managed and administered by the trustees, none of whom receive any remuneration or expenses.

The trustees normally meet at least twice a year to consider the allocation of donations.

Related parties

During the year the Trust received donations from Flameproofings Limited, a company controlled by the trustees.

Objectives and activities

The Trust's objects, as set out in the declaration of trust date 19 March 2004, are:

- The relief of poverty and hardship of members of the Jewish faith;
- The advancement of the Jewish religion through Jewish education; and
- The promotion of any other exclusively charitable objects as the trustees in their absolute discretion think fit.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Financial review

The trustees made distributions to charity during the year amounting to £93,240 (2021: £72,350) in furtherance of the Trust's principal aims and objectives. Grants and donations are made at the request of the trustees and also in response to specific requests from individuals and organisations.

Reserves policy

At 31 March 2022 the Trust held unrestricted reserves of £1,756 (2021: £5,596). Minimal levels of reserves are now being held, with a policy to make future grants and donations out of future donation income.

The trustees' annual report was approved on2.9.2022..... and signed on behalf of the board of trustees by:



M E Sclama
Trustee

The AMR Charitable Trust

Independent Examiner's Report to the Trustees of The AMR Charitable Trust

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of The AMR Charitable Trust ('the charity') for the year ended 31 March 2022.

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 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

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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 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.



Adam Thom FCA

Beever and Struthers
Chartered Accountants
The Beehive
Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

2/9/22

The AMR Charitable Trust
Statement of Financial Activities
Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	90,000	90,000	75,000
Total income		<u>90,000</u>	<u>90,000</u>	<u>75,000</u>
Expenditure				
Expenditure on charitable activities	5,6	(93,840)	(93,840)	(72,950)
Total expenditure		<u>(93,840)</u>	<u>(93,840)</u>	<u>(72,950)</u>
Net (expenditure)/income and net movement in funds		<u>(3,840)</u>	<u>(3,840)</u>	<u>2,050</u>
Reconciliation of funds				
Total funds brought forward		5,596	5,596	3,546
Total funds carried forward		<u>1,756</u>	<u>1,756</u>	<u>5,596</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

The AMR Charitable Trust
Statement of Financial Position
31 March 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		2,356	6,196
Creditors: amounts falling due within one year	11	<u>(600)</u>	<u>(600)</u>
Net current assets		<u>1,756</u>	<u>5,596</u>
Total assets less current liabilities		<u>1,756</u>	<u>5,596</u>
Net assets		<u><u>1,756</u></u>	<u><u>5,596</u></u>
Funds of the charity			
Unrestricted funds		<u>1,756</u>	<u>5,596</u>
Total charity funds	12	<u><u>1,756</u></u>	<u><u>5,596</u></u>

These financial statements were approved by the board of trustees and authorised for issue on ~~29.3.2022~~ and are signed on behalf of the board by:



M E Sciama
Trustee

The notes on pages 6 to 9 form part of these financial statements.

The AMR Charitable Trust
Notes to the Financial Statements
Year ended 31 March 2022

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Moss Rose Mill, Springfield Road, Kearsley, Bolton, BL4 8JW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In the opinion of the trustees there are no significant judgements that have a material effect on the financial statements.

Income tax

As a registered charity, the Trust is generally exempt from Income Tax and Capital Gains Tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

The AMR Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	90,000	90,000	75,000	75,000

The donations were received from Flameproofings Limited, a company controlled by the trustees.

The AMR Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants, donations and sponsorship	93,240	93,240	72,350	72,350
Support costs	600	600	600	600
	<u>93,840</u>	<u>93,840</u>	<u>72,950</u>	<u>72,950</u>

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Grants, donations and sponsorship	93,240	–	93,240	72,350
Governance costs	–	600	600	600
	<u>93,240</u>	<u>600</u>	<u>93,840</u>	<u>72,950</u>

7. Analysis of grants

	2022 £	2021 £
Grants to institutions		
Grants payable to various causes	93,240	73,350
Total grants	<u>93,240</u>	<u>73,350</u>

8. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>600</u>

9. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

The AMR Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>600</u>	<u>600</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>5,596</u>	<u>90,000</u>	<u>(93,840)</u>	<u>1,756</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>3,546</u>	<u>75,000</u>	<u>(72,950)</u>	<u>5,596</u>

13. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	2,356	2,356
Creditors less than 1 year	(600)	(600)
Net assets	<u>1,756</u>	<u>1,756</u>

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	6,196	6,196
Creditors less than 1 year	(600)	(600)
Net assets	<u>5,596</u>	<u>5,596</u>

THE AMR SCIAMA CHARITABLE TRUST

England & Wales - Charity number 1103222

Accounts

The AMR Sciama Charitable Trust
Unaudited Financial Statements
For the Year Ended
31 March 2021

BEEVER AND STRUTHERS

Chartered Accountants
The Beehive
Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

The AMR Sciama Charitable Trust
Financial Statements
Year Ended 31 March 2021

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The AMR Sciama Charitable Trust

Trustees' Annual Report

Year Ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and Administrative Details

Registered charity name The AMR Sciama Charitable Trust

Charity registration number 1103222

Principal office Moss Rose Mill
Springfield Road
Kearsley
Bolton
BL4 8JW

The Trustees

A M Sciama
M E Sciama
R N Sciama

Independent Examiner Adam Thom FCA

Accountants Beever and Struthers
Chartered Accountants
The Beehive
Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

Structure, Governance and Management

Governing document

The trust was established under a declaration of trust dated 19 March 2004.

Recruitment

Future trustees will be appointed by resolution of the existing trustees.

Induction and training

There are no formal policies or procedures in connection with the induction and training of trustees.

Risk management

The trustees have examined the major strategic, business and operational risks which the Trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

The AMR Sciama Charitable Trust

Trustees' Annual Report *(continued)*

Year Ended 31 March 2020

Structure, Governance and Management *(continued)*

Organisational structure

The Trust is managed and administered by the trustees, none of whom receive any remuneration or expenses.

The trustees normally meet at least twice a year to consider the allocation of donations.

Related parties

During the year the Trust received donations from Flameproofings Limited, a company controlled by the trustees.

Objectives and Activities

The Trust's objects, as set out in the declaration of trust date 19 March 2004, are:

- The relief of poverty and hardship of members of the Jewish faith;
- The advancement of the Jewish religion through Jewish education; and
- The promotion of any other exclusively charitable objects as the trustees in their absolute discretion think fit.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Financial Review

The trustees made distributions to charity during the year amounting to £72,350 (2020: £73,550) in furtherance of the Trust's principal aims and objectives. Grants and donations are made at the request of the trustees and also in response to specific requests from individuals and organisations.

Reserves policy

At 31 March 2021 the Trust held unrestricted reserves of £5,596 (2020: £3,546). Minimal levels of reserves are now being held, with a policy to make future grants and donations out of future donation income.

The trustees' annual report was approved on 18.8.2021 and signed on behalf of the board of trustees by:



M E Sciama
Trustee

The AMR Sciama Charitable Trust

Independent Examiner's Report to the Trustees of The AMR Sciama Charitable Trust Year Ended 31 March 2021

I report to the trustees on my examination of the financial statements of The AMR Charitable Trust ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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 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.



Adam Thom FCA

BEEVER AND STRUTHERS
Chartered Accountants
The Beehive
Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

18/8/21

The AMR Sciama Charitable Trust

Statement of Financial Activities

31 March 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	75,000	75,000	70,000
Total income		<u>75,000</u>	<u>75,000</u>	<u>70,000</u>
Expenditure				
Expenditure on charitable activities	5,6	(72,950)	(72,950)	(73,950)
Total expenditure		<u>(72,950)</u>	<u>(72,950)</u>	<u>(73,950)</u>
Net income/(expenditure) and net movement in funds		<u>2,050</u>	<u>2,050</u>	<u>(3,950)</u>
Reconciliation of funds				
Total funds brought forward		3,546	3,546	7,496
Total funds carried forward		<u>5,596</u>	<u>5,596</u>	<u>3,546</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

The AMR Sciama Charitable Trust

Statement of Financial Position

31 March 2021

		2021 £	2020 £
Current assets			
Cash at bank and in hand		6,196	4,146
Creditors: amounts falling due within one year	10	(600)	(600)
Net current assets		5,596	3,546
Total assets less current liabilities		5,596	3,546
Net assets		5,596	3,546
Funds of the charity			
Unrestricted funds		5,596	3,546
Total charity funds	11	5,596	3,546

These financial statements were approved by the board of trustees and authorised for issue on 18.8.2021, and are signed on behalf of the board by:



M E Sciama
Trustee

The notes on pages 6 to 9 form part of these financial statements.

The AMR Sciama Charitable Trust

Notes to the Financial Statements

Year Ended 31 March 2021

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Moss Rose Mill, Springfield Road, Kearsley, Bolton, BL4 8JW.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

In the opinion of the trustees there are no significant judgements that have a material effect on the financial statements.

Income Tax

As a registered charity, the Trust is generally exempt from Income Tax and Capital Gains Tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming Resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

The AMR Sciama Charitable Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Incoming Resources *(continued)*

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

The AMR Sciama Charitable Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

4. Donations and Legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	75,000	75,000	70,000	70,000

In both years the donations were received from Flameproofings Limited, a company controlled by the trustees.

5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Grants, donations and sponsorship	72,350	72,350	73,350	73,350
Support costs	600	600	600	600
	<u>72,950</u>	<u>72,950</u>	<u>73,950</u>	<u>73,950</u>

6. Expenditure on Charitable Activities by Activity Type

	Grant funding of activities £	Support costs £	Total funds 2021 £	Total funds 2020 £
Grants, donations and sponsorship	72,350	–	72,350	73,350
Governance costs	–	600	600	600
	<u>72,350</u>	<u>600</u>	<u>72,950</u>	<u>73,950</u>

7. Independent Examination Fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>600</u>

8. Staff Costs

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

9. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

10. Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	<u>600</u>	<u>600</u>

The AMR Sciama Charitable Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

11. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>3,546</u>	<u>75,000</u>	<u>(72,950)</u>	<u>5,596</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>7,496</u>	<u>70,000</u>	<u>(73,950)</u>	<u>3,546</u>

12. Analysis of Net Assets Between Funds

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	6,196	6,196
Creditors less than 1 year	(600)	(600)
Net assets	<u>5,596</u>	<u>5,596</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Current assets	4,146	4,146
Creditors less than 1 year	(600)	(600)
Net assets	<u>3,546</u>	<u>3,546</u>