

REGISTERED CHARITY NUMBER: 1123852

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
28 FEBRUARY 2021
FOR
AVOS UBANIM**

AVOS UBANIM

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FOR THE YEAR ENDED 28 FEBRUARY 2021**

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AVOS UBANIM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2021

The trustees present their report with the financial statements of the charity for the year ended 28 February 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1123852

Principal address

26 Woodstock Avenue
London NW11 9SL

Trustees

Rabbi Refoel Berisch
Mr Mendel Wolf Itzinger
Mr Uri Nethaniel Goldberg

Independent examiner

Jonathan Danan FCA
DS Accounting
Chartered Accountants
167 Station Road Middlesex
HA8 7AU

Bankers

HSBC Bank plc
Hendon Central
1 Central Circus, NW4 3JU,
London
England

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 currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Avos Ubanim Charity is constituted by the Trust Deed, and its objects are to provide general charitable donations and in particular for the advancement and promotion of Jewish religion and Jewish religious education, particularly between father and son.

The policy of Avos Ubanim continues to be to derive its income from donations from various institutions and individuals and to make donations in accordance with the Trust's objects.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

AVOS UBANIM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2021

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity continued its activities and maintained its support of religious educational and other charitable institutions in England and abroad. The charity is dependent on income from voluntary donations. The charity's incoming resources during the year were £44,168 (2020 - £32,406) and donations made totaled £44,366 (2020 -£40,683).

Approved by order of the board of trustees on 25 January 2021 and signed on its behalf by:

Rabbi Refoel Berisch

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AVOS UBANIM

I report on the accounts for the year ended 28 February 2021 set out on pages four to seven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 required.

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 the 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 statements below.

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 2011 Act; and
 - to prepare accounts which accord with the accounting records and to 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.

Danan Sarzin Chartered Accountants
International House
24 Holborn Viaduct
London EC1A 2BN

30 January 2021

AVOS UBANIM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2021**

	Notes	2021 Unrestricted Funds £	2020 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Donations Received		44,168	32,406
RESOURCES EXPENDED			
Charitable activities			
Donations and grants		44,366	40,683
Total resources expended		<hr/> 44,366	<hr/> 40,683
NET INCOMING/(OUTGOING) RESOURCES		<hr/> (198)	<hr/> (8,277)
RECONCILIATION OF FUNDS			
Total funds brought forward		334	8,611
TOTAL FUNDS CARRIED FORWARD		<hr/> 136	<hr/> 334

The notes form part of these financial statements

AVOS UBANIM

BALANCE SHEET AT 28 FEBRUARY 2021

		2021	2020
		Unrestricted funds	Total funds
	Notes	£	£
CURRENT ASSETS			
Cash at bank		136	334
		<hr/>	<hr/>
NET CURRENT ASSETS AND NET ASSETS		136	334
		<hr/>	<hr/>
FUNDS			
Unrestricted funds	4	136	334
		<hr/>	<hr/>
TOTAL FUNDS		136	334
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on 30/12/2021 and were signed on its behalf by:

Rabbi Refoel Berisch

The notes form part of these financial statements

AVOS UBANIM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the provisions of FRS 102 Section 1A Small Entities, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2021 nor for the year ended 28 February 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2021 nor for the year ended 28 February 2020.

3. MOVEMENT IN FUNDS

	At 1.03.20	Net movement in funds	At 28.02.21
	£	£	£
Unrestricted funds			
General fund	334	(198)	136
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	334	(198)	136
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

AVOS UBANIM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 28 FEBRUARY 2021

3. MOVEMENT IN FUNDS - continued

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds-			
General fund	44,168	(44,366)	(198)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	44,168	(44,366)	(198)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>