

THE AMAR FAMILY CHARITABLE TRUST

England & Wales - Charity number 1143991

Details

Status Registered

Legal form Trust

Registered 2011-09-27

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

Contact

Address Flat 5
3 Belgrave Place
London
SW1X 8BU

Phone 01494672390

Activities

Objects: SUCH PURPOSES AS SHALL BE EXCLUSIVELY CHARITABLE AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME THINK FIT.

Activities: The AFCT is not taking applications to support any new causes.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£331,300	£299,764	-	-
2024-04-05	£266,311	£279,273	-	-
2023-04-05	£250,000	£246,072	-	-
2022-04-05	£205,000	£200,719	-	-
2021-04-05	£165,250	£154,215	-	-

Trustees

Name	Role	Appointed
MR H R AMAR	Chair	2011-06-06
JAMES HENRY AMAR		2011-06-06
ROBERT EDWARD SAM AMAR		2011-06-06
RUTH AMAR		2011-06-06

THE AMAR FAMILY CHARITABLE TRUST

England & Wales - Charity number 1143991

Accounts

REGISTERED CHARITY NUMBER: 1143991

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2025
for
The Amar Family Charitable Trust**

Cooper Parry Advisory Limited
1st Floor, Abbey Square
Davidson House
The Forbury
Reading
RG1 3EU

The Amar Family Charitable Trust

**Contents of the Financial Statements
for the year ended 5 April 2025**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

The Amar Family Charitable Trust

Report of the Trustees for the year ended 5 April 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. 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

The objective of the trust is to apply the capital and income of the trust fund for exclusively charitable purposes as the trustees in their absolute discretion think fit. The policies adopted by the trustees in achieving these aims are to make grants to suitable organisations, themselves charitable in nature.

Public Benefit

The trustees have complied with section 17(5) of the 2011 Charities Act, having due regard for the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, when setting the grant making policy and in making awards.

Grant making policy

The trustees consider all grant applications on an individual basis and will make donations to approved applications, when funds are available.

Achievement and performance

During the year 36 grants totalling £299,750 were approved compared with 42 grants totalling £279,250 in the previous year. The trustees consider that these represent an appropriate exercise of their discretionary powers.

Financial review

The trust is reliant on donations to provide funds to cover grants and administration costs.

Investment policy and performance

There are no restrictions on the trustees' power to invest, however in view of the current value of trust assets and their liquidity requirements, the trustees consider the current cash holding to be apposite.

Future plans

The trustees have no immediate plans to change any of the objects, activities or policies described above.

Structure, governance and management

The trust is an unincorporated body, constituted under a trust deed dated 6 June 2011 and is a registered charity, numbered 1143991. The trust was established by an initial gift from Henry Amar. The trust does not actively fundraise and maintains a careful stewardship of its existing resources.

The trust deed provides for a minimum of three trustees. The power of appointing new or additional trustees is exercisable by the trustees. The trustees meet at such intervals as they consider appropriate.

The charity has no full time or part time employees or volunteers to assist in the running of the charity, the daily administration being carried out by the trustees themselves.

Risk management

The trustees have reviewed the major risks that impact on the work of the trust. The systems that have been established enable the trustees to review and take necessary steps to lessen these risks.

Reference and administrative details

Registered Charity number
1143991

Principal address
c/o Flat 5
3 Belgrave Place
London
SW1X 8BU

The Amar Family Charitable Trust

**Report of the Trustees
for the year ended 5 April 2025**

Trustees

H R Amar
R E S Amar
J H Amar
Mrs R Amar

Independent Examiner

Cooper Parry Advisory Limited
1st Floor, Abbey Square
Davidson House
The Forbury
Reading
RG1 3EU

Statement of trustees' responsibilities

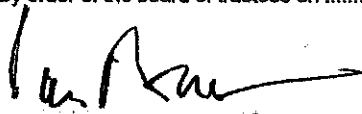
The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 18th JULY 2025 and signed on its behalf by:



H R Amar - Trustee

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

I report to the charity trustees on my examination of the accounts of The Amar Family Charitable Trust (the Trust) for the year end 5 April 2025.

This report is made solely to the charity's trustees, as a body, in accordance with section 144* of the Charities Act 2011 and Regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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(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 a 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.



Jonathan Moughton

Cooper Parry Advisory Limited
1st Floor, Abbey Square
Davidson House
The Forbury
Reading
RG1 3EU

Date: 23 July 2025

The Amar Family Charitable Trust

**Statement of Financial Activities
for the year ended 5 April 2025**

		2025	2024
		Unrestricted fund	Total funds
	Notes	£	£
Income and endowments from			
Donations and legacies	2	<u>331,300</u>	<u>266,311</u>
Expenditure on			
Charitable activities	3	<u>299,764</u>	<u>279,273</u>
NET INCOME/(EXPENDITURE)		31,536	(12,962)
Reconciliation of funds			
Total funds brought forward		<u>19,255</u>	<u>32,217</u>
Total funds carried forward		<u>50,791</u>	<u>19,255</u>

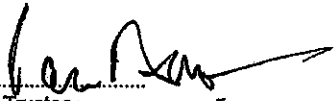
The notes form part of these financial statements

The Amar Family Charitable Trust

Balance Sheet
5 April 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
Current assets			
Cash in hand		50,791	19,255
Net current assets		<u>50,791</u>	<u>19,255</u>
Total assets less current liabilities		<u>50,791</u>	<u>19,255</u>
NET ASSETS		<u>50,791</u>	<u>19,255</u>
Funds			
Unrestricted funds		50,791	19,255
Total funds		<u>50,791</u>	<u>19,255</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~18 JULY 2025~~ and were signed on its behalf by:


.....
H R Amar - Trustee

The Amar Family Charitable Trust

Notes to the Financial Statements for the year ended 5 April 2025

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. Repayments of tax under the Gift Aid scheme are recognised when received.

Expenditure

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

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the trust. The grants are accounted for where either the trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the trust.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

All funds are unrestricted and can be used in accordance with the charitable objectives at the discretion of the trustees.

2. Donations and legacies

	2025	2024
	£	£
Donations	331,300	251,250
Gift aid	-	15,061
	<u>331,300</u>	<u>266,311</u>

3. Expenditure on charitable activities

	2025	2024
	£	£
Grants paid (see note 5)	299,750	279,250
Governance costs	14	23
	<u>£299,764</u>	<u>279,273</u>

The fees for the accounts preparation are incurred and paid by R.H Amar & Co Limited, on behalf of the charity.

The Amar Family Charitable Trust

**Notes to the Financial Statements - continued
for the year ended 5 April 2025**

4. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

5. Analysis of grants

		2025 £
Health and life preservation		
	Bowel Cancer	4,000
	CALM	3,000
	Dementia UK	7,500
	Great Ormand Street Hospital	5,000
	Heart Cells Foundation	5,000
	Hospice of St. Francis	2,500
	Jnetics	6,000
	Macmillan Cancer Support	15,000
	Magen David Adom	11,000
	The Cure Parkinson's Trust	3,750
	Prostate Cancer	4,250
	Ruth Strauss Foundation	3,750
	Scannappeal	5,000
	St John's & St Elizabeth's Hospice	5,000
	The Brain Tumour Charity	3,000
	Tommy's	3,250
		87,000
Education		
	BIBIC	2,500
	Holocaust Education Trust	5,000
	ORT UK	3,500
	Purcell School	6,000
	WIZO	5,500
		22,500
Disability		
	Jewish Care	20,000
	Unique	3,500
		23,500
Welfare and poverty relief		
	Crisis	15,000
	The One Foundation	3,000
	Tikva UKGGG	30,000
	War Child	2,000
		50,000

The Amar Family Charitable Trust

**Notes to the Financial Statements - continued
for the year ended 5 April 2025**

General charitable purposes		
	Community Security Trust (CST)	8,000
	Heart of Bucks	10,000
	Jewish Museum London	3,000
	Nightingale Hammerson	3,750
	Norwood Ravenswood	44,000
	Opera Brava	4,000
	Simon Cooper Foundation	4,000
	World Jewish Relief	40,000
		<hr/>
		116,750
		<hr/>
Total grants paid		£299,750
		<hr/>

6. Related party disclosures

Henry Amar, Robert Amar and James Amar are each directors of R.H. Amar & Co. Limited. During the year the company donated a total of £281,300 (2024: £181,250) to the Charitable Trust. During the year the trustees also personally donated a total of £70,000 (2024: £70,000) to the Charitable Trust.

The Amar Family Charitable Trust
Detailed Statement of Financial Activities
for the year ended 5 April 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	331,300	251,250
Gift aid	-	15,061
	<u>331,300</u>	<u>266,311</u>
Total incoming resources	331,300	266,311
Expenditure		
Charitable activities		
Grants to institutions	299,750	279,250
Support costs		
Governance costs		
Bank interest	14	23
	<u>299,764</u>	<u>279,273</u>
Total resources expended	299,764	279,273
Net income/(expenditure)	<u>31,536</u>	<u>(12,962)</u>

THE AMAR FAMILY CHARITABLE TRUST

England & Wales - Charity number 1143991

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2024
for
The Amar Family Charitable Trust**

Cooper Parry Advisory Limited
178 Buckingham Avenue
Slough
Berkshire
SL1 4RD

The Amar Family Charitable Trust
Contents of the Financial Statements
for the year ended 5 April 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

The Amar Family Charitable Trust

Report of the Trustees for the year ended 5 April 2024

The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. 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

The objective of the trust is to apply the capital and income of the trust fund for exclusively charitable purposes as the trustees in their absolute discretion think fit. The policies adopted by the trustees in achieving these aims are to make grants to suitable organisations, themselves charitable in nature.

Public Benefit

The trustees have complied with section 17(5) of the 2011 Charities Act, having due regard for the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, when setting the grant making policy and in making awards.

Grant making policy

The trustees consider all grant applications on an individual basis and will make donations to approved applications, when funds are available.

Achievement and performance

During the year 42 grants totalling £279,250 were approved compared with 37 grants totalling £247,250 in the previous year. The trustees consider that these represent an appropriate exercise of their discretionary powers.

Financial review

The trust is reliant on donations to provide funds to cover grants and administration costs.

Investment policy and performance

There are no restrictions on the trustees' power to invest, however in view of the current value of trust assets and their liquidity requirements, the trustees consider the current cash holding to be apposite.

Future plans

The trustees have no immediate plans to change any of the objects, activities or policies described above.

Structure, governance and management

The trust is an unincorporated body, constituted under a trust deed dated 6 June 2011 and is a registered charity, numbered 1143991. The trust was established by an initial gift from Henry Amar. The trust does not actively fundraise and maintains a careful stewardship of its existing resources.

The trust deed provides for a minimum of three trustees. The power of appointing new or additional trustees is exercisable by the trustees. The trustees meet at such intervals as they consider appropriate.

The charity has no full time or part time employees or volunteers to assist in the running of the charity; the daily administration being carried out by the trustees themselves.

Risk management

The trustees have reviewed the major risks that impact on the work of the trust. The systems that have been established enable the trustees to review and take necessary steps to lessen these risks.

Reference and administrative details

Registered Charity number

1143991

Principal address

c/o Flat 5
3 Belgrave Place
London
SW1X 8BU

The Amar Family Charitable Trust

Report of the Trustees
for the year ended 5 April 2024

Trustees

H R Amar
R E S Amar
J H Amar
Mrs R Amar

Independent Examiner

Cooper Parry Advisory Limited
178 Buckingham Avenue
Slough
Berkshire
SL1 4RD

Statement of trustees' responsibilities

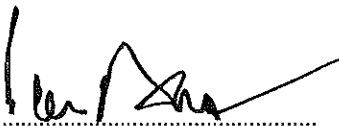
The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 15 AUGUST 2024 and signed on its behalf by:



.....
H R Amar - Trustee

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

I report to the charity trustees on my examination of the accounts of The Amar Family Charitable Trust (the Trust) for the year end 5 April 2024.

This report is made solely to the charity's trustees, as a body, in accordance with section 144* of the Charities Act 2011 and Regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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(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 a 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.



Jonathan Moughton

Cooper Parry Advisory Limited
178 Buckingham Avenue
Slough
Berkshire
SL1 4RD

Date: 16 August 2024

The Amar Family Charitable Trust

Statement of Financial Activities
for the year ended 5 April 2024

		2024 Unrestricted fund £	2023 Total funds £
Income and endowments from	Notes		
Donations and legacies	2	266,311	250,000
Expenditure on			
Charitable activities	3		
Charitable activities		279,273	246,072
NET INCOME/(EXPENDITURE)		(12,962)	3,928
Reconciliation of funds			
Total funds brought forward		32,217	28,289
Total funds carried forward		19,255	32,217


The notes form part of these financial statements

The Amar Family Charitable Trust

Balance Sheet
5 April 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
Current assets			
Cash in hand		19,255	32,217
Net current assets		<u>19,255</u>	<u>32,217</u>
Total assets less current liabilities		<u>19,255</u>	<u>32,217</u>
NET ASSETS		<u>19,255</u>	<u>32,217</u>
Funds			
Unrestricted funds		<u>19,255</u>	<u>32,217</u>
Total funds		<u>19,255</u>	<u>32,217</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~15 AUGUST 2024~~ and were signed on its behalf by:


.....
H R Amar - Trustee

The Amar Family Charitable Trust

Notes to the Financial Statements for the year ended 5 April 2024

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. Repayments of tax under the Gift Aid scheme are recognised when received.

Expenditure

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

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the trust. The grants are accounted for where either the trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the trust.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

All funds are unrestricted and can be used in accordance with the charitable objectives at the discretion of the trustees.

2. Donations and legacies

	2024	2023
	£	£
Donations	251,250	235,000
Gift aid	15,061	15,000
	<u>266,311</u>	<u>250,000</u>

3. Expenditure on charitable activities

	2024	2023
	£	£
Grants paid (see note 5)	279,250	247,250
Governance costs	23	(1,178)
	<u>£279,273</u>	<u>246,072</u>

The fees for the accounts preparation are incurred and paid by R.H Amar & Co Limited, on behalf of the charity.

The Amar Family Charitable Trust
Detailed Statement of Financial Activities
for the year ended 5 April 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	251,250	235,000
Gift aid	15,061	15,000
	<u>266,311</u>	<u>250,000</u>
Total incoming resources	266,311	250,000
Expenditure		
Charitable activities		
Grants to institutions	279,250	247,250
Support costs		
Governance costs		
Accountancy and legal fees	-	(1,200)
Bank interest	23	22
	<u>23</u>	<u>(1,178)</u>
Total resources expended	<u>279,273</u>	<u>246,072</u>
Net (expenditure)/income	<u>(12,962)</u>	<u>3,928</u>

This page does not form part of the statutory financial statements

THE AMAR FAMILY CHARITABLE TRUST

England & Wales - Charity number 1143991

Accounts

REGISTERED CHARITY NUMBER: 1143991

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2023
for
The Amar Family Charitable Trust**

Cooper Parry Advisory Limited
178 Buckingham Avenue
Slough
Berkshire
SL1 4RD

The Amar Family Charitable Trust

**Contents of the Financial Statements
for the year ended 5 April 2023**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

The Amar Family Charitable Trust

Report of the Trustees
for the year ended 5 April 2023

Trustees

H R Amar
R E S Amar
J H Amar
Mrs R Amar

Independent Examiner

Cooper Parry Advisory Limited
178 Buckingham Avenue
Slough
Berkshire
SL1 4RD

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 12th January 2024 and signed on its behalf by:



.....
H R Amar - Trustee

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

I report to the charity trustees on my examination of the accounts of The Amar Family Charitable Trust (the Trust) for the year end 5 April 2022.

This report is made solely to the charity's trustees, as a body, in accordance with section 144* of the Charities Act 2011 and Regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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').

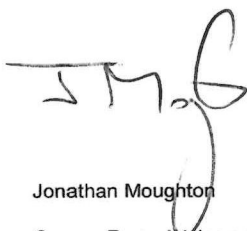
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable directions given by the Charity Commission under Section(5)(b) of the Act.

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 a 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.



Jonathan Moughton

Cooper Parry Advisory Limited
178 Buckingham Avenue
Slough
Berkshire
SL1 4RD

Date: 16 January 2024

The Amar Family Charitable Trust

Statement of Financial Activities
for the year ended 5 April 2023

		2023 Unrestricted fund £	2022 Total funds £
Income and endowments from	Notes		
Donations and legacies	2	250,000	205,000
Expenditure on			
Charitable activities	3	246,072	200,719
Charitable activities			
NET INCOME		3,928	4,281
Reconciliation of funds			
Total funds brought forward		28,289	24,008
Total funds carried forward		<u>32,217</u>	<u>28,289</u>

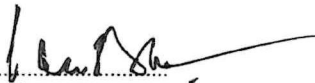
The notes form part of these financial statements

The Amar Family Charitable Trust

Balance Sheet
5 April 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
Current assets			
Cash in hand		32,217	29,489
Creditors			
Amounts falling due within one year	6	-	(1,200)
Net current assets		<u>32,217</u>	<u>28,289</u>
Total assets less current liabilities		<u>32,217</u>	<u>28,289</u>
NET ASSETS			
Funds		<u>32,217</u>	<u>28,289</u>
Unrestricted funds		<u>32,217</u>	<u>28,289</u>
Total funds		<u>32,217</u>	<u>28,289</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12th January 2024 and were signed on its behalf by:


.....
H R Amar - Trustee

The Amar Family Charitable Trust

Notes to the Financial Statements
for the year ended 5 April 2023

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. Repayments of tax under the Gift Aid scheme are recognised when received.

Expenditure

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

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the trust. The grants are accounted for where either the trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the trust.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

All funds are unrestricted and can be used in accordance with the charitable objectives at the discretion of the trustees.

2. Donations and legacies

	2023	2022
	£	£
Donations	235,000	190,000
Gift aid	15,000	15,000
	<u>250,000</u>	<u>205,000</u>

3. Expenditure on charitable activities

	2023	2022
	£	£
Grants paid (see note 5)	247,250	199,500
Governance costs	(1,178)	1,219
	<u>246,072</u>	<u>200,719</u>

The fees for the accounts preparation are incurred and paid by R.H Amar & Co Limited, on behalf of the charity.

The Amar Family Charitable Trust

Notes to the Financial Statements - continued
for the year ended 5 April 2023

4. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

5. Analysis of grants

		2023 £
Health and life preservation		
	Arthritis Research	2,000
	Cystic Fibrosis Trust	3,750
	Dementia UK	6,250
	Great Ormond Street Hospital	5,000
	Heart Cells Foundation	5,000
	Jewish Genetic Disorders	4,000
	Macmillan Cancer Support	12,500
	Magen David Adom	11,000
	The Cure Parkinson's Trust	3,750
	Prostate Cancer	3,750
	Royal Marsden Hospital	6,250
	Ruth Strauss Foundation	3,750
	Scannappeal	2,500
	St John's & St Elizabeth's Hospice	5,000
	Hospice of St Francis	1,500
	The Brain Tumour Charity	3,000
	Tommy's	3,250
		82,250
Education		
	BIBIC	2,500
	Holocaust Education Trust	2,500
	ORT UK	3,500
	Purcell School	3,250
	WIZO	5,500
		17,250
Disability		
	Jewish Care	12,500
	Unique	3,500
		16,000
Welfare and poverty relief		
	Crisis	9,000
	The One Foundation	3,000
	Tikva UKGGG	25,000
	War Child	2,000
		39,000

The Amar Family Charitable Trust
Notes to the Financial Statements - continued
for the year ended 5 April 2023

General charitable purposes			
	Heart of Bucks	5,000	
	Jewish Museum London	2,000	
	Nightingale Hammerson	3,750	
	Norwood Ravenswood	40,000	
	Simon Cooper Foundation	3,000	
	World Jewish Relief	35,000	
	CST	4,000	
		<u> </u>	
			92,750
			<u> </u>
	Total grants paid		<u><u>£247,250</u></u>

6. Creditors: amounts falling due within one year		2023	2022
		£	£
	Other creditors	-	1,200
		<u> </u>	<u> </u>

7. Related party disclosures

Henry Amar, Robert Amar and James Amar are each directors of R.H. Amar & Co. Limited. During the year the company donated a total of £187,250 (2022: £130,000) to the Charitable Trust. During the year the trustees also personally donated a total of £60,000 (2022: £60,000) to the Charitable Trust.

The Amar Family Charitable Trust
Detailed Statement of Financial Activities
for the year ended 5 April 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	235,000	190,000
Gift aid	15,000	15,000
	<u>250,000</u>	<u>205,000</u>
Total incoming resources	250,000	205,000
Expenditure		
Charitable activities		
Grants to institutions	247,250	199,500
Support costs		
Governance costs		
Accountancy and legal fees	(1,200)	1,200
Bank interest	22	19
	<u>(1,178)</u>	<u>1,219</u>
Total resources expended	246,072	200,719
Net income	<u>3,928</u>	<u>4,281</u>

THE AMAR FAMILY CHARITABLE TRUST

England & Wales - Charity number 1143991

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2022
for
THE AMAR FAMILY CHARITABLE TRUST**

Haines Watts
Chartered Accountants
178 Buckingham Avenue
Slough
Berkshire
SL1 4RD

THE AMAR FAMILY CHARITABLE TRUST

**Contents of the Financial Statements
for the year ended 5 April 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

THE AMAR FAMILY CHARITABLE TRUST

Report of the Trustees for the year ended 5 April 2022

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. 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

The objective of the trust is to apply the capital and income of the trust fund for exclusively charitable purposes as the trustees in their absolute discretion think fit. The policies adopted by the trustees in achieving these aims are to make grants to suitable organisations, themselves charitable in nature.

Public benefit

The trustees have complied with section 17(5) of the 2011 Charities Act, having due regard for the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, when setting the grant making policy and in making awards.

Grant making policy

The trustees consider all grant applications on an individual basis and will make donations to approved applications, when funds are available.

Achievement and performance

During the year 33 grants totalling £199,500 were approved compared with 31 grants totalling £153,500 in the previous year. The trustees consider that these represent an appropriate exercise of their discretionary powers.

Financial review

The trust is reliant on donations to provide funds to cover grants and administration costs.

Investment policy and performance

There are no restrictions on the trustees' power to invest, however in view of the current value of trust assets and their liquidity requirements, the trustees consider the current cash holding to be apposite.

Future plans

The trustees have no immediate plans to change any of the objects, activities or policies described above.

Structure, governance and management

The trust is an unincorporated body, constituted under a trust deed dated 6 June 2011 and is a registered charity, numbered 1143991. The trust was established by an initial gift from Henry Raoul Amar. The trust does not actively fundraise and maintains a careful stewardship of its existing resources.

The trust deed provides for a minimum of three trustees. The power of appointing new or additional trustees is exercisable by the trustees. The trustees meet at such intervals as they consider appropriate.

The charity has no full time or part time employees or volunteers to assist in the running of the charity; the daily administration being carried out by the trustees themselves.

Risk management

The trustees have reviewed the major risks that impact on the work of the trust. The systems that have been established enable the trustees to review and take necessary steps to lessen these risks.

Reference and administrative details

Registered Charity number

1143991

THE AMAR FAMILY CHARITABLE TRUST

Report of the Trustees
for the year ended 5 April 2022

Principal address

c/o Flat 5
3 Belgrave Place
London
SW1X 8BU

Trustees

H R Amar
R E S Amar
J Amar
Mrs R Amar

Independent Examiner

Haines Watts
Chartered Accountants
178 Buckingham Avenue
Slough
Berkshire
SL1 4RD

Statement of trustees' responsibilities

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

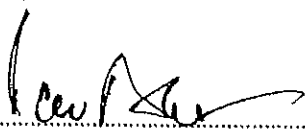
The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and the application of resources of the charity for that year. In preparing these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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 17th December and signed on its behalf by:

2022



H R Amar - Trustee

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

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

I report to the charity trustees on my examination of the accounts of The Amar Family Charitable Trust (the Trust) for the year ended 5 April 2022.

This report is made solely to the charity's trustees, as a body, in accordance with Section 144* of the Charities Act 2011 and Regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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.



Jonathan Moughton
Haines Watts
Chartered Accountants
178 Buckingham Avenue
Slough
Berkshire
SL1 4RD

Date: 19 December 2022

THE AMAR FAMILY CHARITABLE TRUST

Statement of Financial Activities
for the year ended 5 April 2022

		2022 £	2021 £
Income and endowments from	Notes		
Donations and legacies	2	<u>205,000</u>	<u>165,250</u>
Expenditure on			
Charitable activities	3		
Charitable activities		<u>200,719</u>	<u>154,215</u>
NET INCOME		4,281	11,035
Reconciliation of funds			
Total funds brought forward		<u>24,008</u>	<u>12,973</u>
Total funds carried forward		<u>28,289</u>	<u>24,008</u>


The notes form part of these financial statements

THE AMAR FAMILY CHARITABLE TRUST

Balance Sheet
5 April 2022

		2022 £	2021 £
Total funds			
Current assets	Notes		
Cash In hand		29,489	25,208
Creditors			
Amounts falling due within one year	6	(1,200)	(1,200)
Net current assets		<u>28,289</u>	<u>24,008</u>
Total assets less current liabilities		<u>28,289</u>	<u>24,008</u>
NET ASSETS		<u>28,289</u>	<u>24,008</u>
Funds			
Unrestricted funds		<u>28,289</u>	<u>24,008</u>
Total funds		<u>28,289</u>	<u>24,008</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~17th December 2022~~ and were signed on its behalf by:


.....
H R Amar - Trustee

THE AMAR FAMILY CHARITABLE TRUST

Notes to the Financial Statements for the year ended 5 April 2022

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. Repayments of tax under the Gift Aid scheme are recognised when received.

Expenditure

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

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the trust. The grants are accounted for where either the trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the trust.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

All funds are unrestricted and can be used in accordance with the charitable objectives at the discretion of the trustees.

2. Donations and legacies

	2022	2021
	£	£
Donations	190,000	154,000
Gift aid	<u>15,000</u>	<u>11,250</u>
	<u>205,000</u>	<u>165,250</u>

3. Expenditure on charitable activities

	2022	2021
	Total	Total
	£	£
Grants paid (see note 6)	199,500	153,000
Governance costs	<u>1,219</u>	<u>1,215</u>
	<u>£200,719</u>	<u>£154,215</u>

THE AMAR FAMILY CHARITABLE TRUST

Notes to the Financial Statements - continued
for the year ended 5 April 2022

4. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

THE AMAR FAMILY CHARITABLE TRUST

Notes to the Financial Statements - continued
for the year ended 5 April 2022

5. Analysis of grants

		2022 £
Health and life preservation		
	Arthritis Research	1,500
	Cystic Fibrosis Trust	3,000
	Dementia UK	5,000
	Great Ormond Street Hospital	4,000
	Heart Cells Foundation	4,000
	Jewish Genetic Disorders	3,500
	Macmillan Cancer Support	10,000
	Magen David Adom	10,000
	The Cure Parkinson's Trust	3,000
	Prostate Cancer	3,000
	Royal Marsden Hospital	5,000
	Ruth Strauss Foundation	3,000
	Scannappeal	2,000
	St John's & St Elizabeth's Hospice	4,000
	The Brain Tumour Charly	3,000
	Tommy's	<u>3,000</u>
		67,000
Education		
	BIBIC	2,000
	Holocaust Education Trust	2,000
	ORT UK	3,000
	Purcell School	3,000
	WIZO	<u>5,000</u>
		15,000
Disability		
	Jewish Care	10,000
	Unique	<u>3,000</u>
		13,000
Welfare and poverty relief		
	Crisis	8,500
	The One Foundation	3,000
	Tikva UK	22,000
	War Child	<u>2,000</u>
		35,500
General charitable purposes		
	Heart of Bucks	3,000
	Jewish Museum London	2,000
	Nightingale Hammerson	3,000
	Norwood Ravenswood	32,000
	Simon Cooper Foundation	2,000
	World Jewish Relief	<u>27,000</u>
		69,000
Total grants paid		<u><u>£199,500</u></u>

THE AMAR FAMILY CHARITABLE TRUST

Notes to the Financial Statements - continued
for the year ended 5 April 2022

6. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	<u>1,200</u>	<u>1,200</u>

7. Related party disclosures

Henry Amar, Robert Amar and James Amar are each directors of R.H. Amar & Co. Limited. During the year the company donated a total of £130,000 (2021: £94,000) to the Charitable Trust.
During the year the trustees also personally donated a total of £60,000 (2021: £60,000) to the Charitable Trust.

THE AMAR FAMILY CHARITABLE TRUST

England & Wales - Charity number 1143991

Accounts

THE AMAR FAMILY CHARITABLE TRUST
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

THE AMAR FAMILY CHARITABLE TRUST
INDEX TO THE REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

Index	Page
Trustees' Annual Report	1 - 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 - 8

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2021**

The trustees present their report and accounts for the year ended 5 April 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and "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)".

Charity Number: 1143991

Principal Office

c/o Flat 5, 3 Belgrave Place, London SW1X 8BU

Trustees

Henry Raoul Amar

Ruth Amar

Robert Edward Sam Amar

James Henry Amar

Independent Examiner

Julie Mellowes FCCA of

UHY Hacker Young, Quadrant House, 4 Thomas More Square, London E1W 1YW

Bankers

Barclays Bank Plc, High Wycombe South Chilterns Group.

Structure, Governance and Management

The trust is an unincorporated body, constituted under a trust deed dated 6 June 2011 and is a registered charity, numbered 1143991. The trust was established by an initial gift from Henry Raoul Amar. The trust does not actively fundraise and maintains a careful stewardship of its existing resources.

The trust deed provides for a minimum of three trustees. The power of appointing new or additional trustees is exercisable by the trustees. The trustees meet at such intervals as they consider appropriate.

The charity has no full time or part time employees or volunteers to assist in the running of the charity; the daily administration being carried out by the trustees themselves.

Risk Management

The trustees have reviewed the major risks that impact on the work of the trust. The systems that have been established enable the trustees to review and take necessary steps to lessen these risks.

Objectives and Activities

The objective of the trust is to apply the capital and income of the trust fund for exclusively charitable purposes as the trustees in their absolute discretion think fit. The policies adopted by the trustees in achieving these aims are to make grants to suitable organisations, themselves charitable in nature.

Public Benefit

The trustees have complied with section 17(5) of the 2011 Charities Act, having due regard for the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, when setting the grant making policy and in making awards.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2021 (continued)**

Grant Making Policy

The trustees consider all grant applications on an individual basis and will make donations to approved applications, when funds are available.

Achievement and Performance

During the year 31 grants totalling £153,500 were approved compared with 29 grants totalling £135,000 in the previous year. The trustees consider that these represent an appropriate exercise of their discretionary powers.

Financial Review

The trust is reliant on donations to provide funds to cover grants and administration costs.

Investment Policy and Performance

There are no restrictions on the trustees' power to invest, however in view of the current value of trust assets and their liquidity requirements, the trustees consider the current cash holding to be apposite.

Plans for the Future

The trustees have no immediate plans to change any of the objects, activities or policies described above.

Statement of trustees' responsibilities

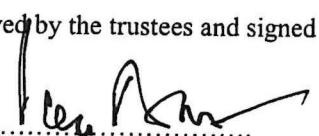
The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:


.....
Henry Raoul Amar


.....
Date

THE AMAR FAMILY CHARITABLE TRUST

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE AMAR FAMILY CHARITABLE TRUST
FOR THE YEAR ENDED 5 APRIL 2021**

I report to the trustees on my examination of the accounts of The Amar Family Charitable Trust ('the Trust') for the year ended 5 April 2021, which are set out on pages 4 to 8.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

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 ('the Act').


I report in respect of my examination of the Trustees' accounts 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 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.


Julie Mellowes FCCA
UHY Hacker Young
Quadrant House
4 Thomas More Square
London E1W 1YW

Date: 20 January 2022


**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021**

	Note	2021 Unrestricted funds £	2020 Unrestricted funds £
Income and endowments from:			
Donations and legacies		154,000	119,000
Gift Aid repayment and interest		11,250	11,255
Total income		165,250	130,255
Expenditure on:			
Charitable activities	3	(154,215)	(136,718)
Total expenditure		(154,215)	(136,718)
Net movement in funds		11,035	(6,463)
Reconciliation of funds:			
Total funds brought forward		12,973	19,436
Total funds carried forward		£24,008	£12,973

BALANCE SHEET AS AT 5 APRIL 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank	8	25,208	14,173
Total Current Assets		<u>25,208</u>	<u>14,173</u>
Liabilities			
Creditors falling due within one year	9	(1,200)	(1,200)
Total assets less current liabilities		<u>£24,008</u>	<u>£12,973</u>
The funds of the charity			
Unrestricted funds		<u>£24,008</u>	<u>£12,973</u>

Approved by the trustees and signed on their behalf by:


.....
Henry Raoul Amar


.....
Date

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**

1 Accounting policies**a) Basis of preparation**

The accounts have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

b) Funds structure

All funds are unrestricted. Both the capital and income of the charity can therefore be applied at the discretion of the trustees in the furtherance of the objectives of the trust.

c) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. Repayments of tax under the Gift Aid scheme are recognised when received.

d) Expenditure recognition

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

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the trust. The grants are accounted for where either the trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the trust.

e) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

f) Charitable activities

The expenditure on charitable activities includes grants made and governance costs.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These include costs related to independent examination and accountancy fees.

2 Trustees' remuneration

No trustee or any person connected with a trustee has received or is due to receive any remuneration for the year directly or indirectly from the charity's funds.

No trustee has been reimbursed for expenses during the year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021 (continued)**

3 Expenditure on charitable activities		2021	2020
		Total	Total
		£	£
Grants paid (see note 4)		153,000	135,500
Governance costs (see note 5)		1,215	1,218
		<u>£154,215</u>	<u>£136,718</u>
4 Analysis of grants		2021	
		£	
Health and life preservation	Magen David Adom	10,000	
	Tommy's	3,000	
	St John's Hospice	4,000	
	The Cure Parkinson's Trust	3,000	
	Dementia UK	4,000	
	Great Ormond Street Hospital	3,000	
	Heart Cells Foundation	3,000	
	The Royal Marsden	3,000	
	Cystic Fibrosis Trust	3,000	
	Scannappeal	2,000	
	Macmillan Cancer Support	5,000	
	Jnetics	2,500	
	Versus Arthritis	1,000	
	Ruth Strauss Foundation	<u>3,000</u>	
		49,500	
Education	ORT UK	3,000	
	Purcell School	2,500	
	Holocaust Education Trust	1,500	
	BIBIC	1,000	
	Wizo	<u>5,000</u>	
		13,000	
Disability	Jewish Care	9,000	
	Unique	<u>3,000</u>	
		12,000	
Welfare and poverty relief	Tikva UK	10,000	
	War Child	2,000	
	Crisis	<u>8,500</u>	
		20,500	
General charitable purposes	World Jewish Relief (2)	22,000	
	Norwood Ravenswood (2)	30,000	
	Jewish Museum London	2,000	
	Nightingale Hammerson	3,000	
	Simon Cooper Foundation	<u>1,000</u>	
		58,000	
Total grants paid		<u>£153,000</u>	

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021 (continued)**

5 Governance costs**Management and administration**

	2021	2020
	£	£
Accountancy fees	900	900
Independent examiner's fees	300	300
Bank charges	15	18
	<u>£1,215</u>	<u>£1,218</u>

6 Staff costs

No staff were employed during the year by the charity, the daily administration of the charity being carried out by the trustees.

7 Accountancy fees

The remuneration constituted an independent examination fee of £300 (2020: £300) and accountancy and other work of £900 (2020: £900).

8 Cash at bank

	2021	2020
	£	£
Barclays Business Current Account	25,208	14,173
	<u>£25,208</u>	<u>£14,173</u>

9 Creditors

	2021	2020
	£	£
Accountancy fees	900	900
Independent examination fees	300	300
Total	<u>£1,200</u>	<u>£1,200</u>

10 Related party transactions

Henry Amar, Robert Amar and James Amar are each directors of R.H. Amar & Co. Limited. During the year the company donated a total of £94,000 (2020: £74,000) to the Charitable Trust.

During the year the trustees also personally donated a total of £60,000 (2020: £45,000) to the Charitable Trust.