

**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**

---

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

# 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).

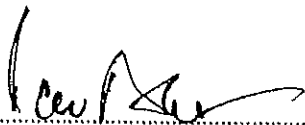
The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and the application of resources of the charity for that year. In preparing these 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 ..... <sup>17<sup>th</sup></sup> 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 £
	Notes		
<b>Income and endowments from</b>			
Donations and legacies	2	<u>205,000</u>	<u>165,250</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>	3		
Charitable activities		<u>200,719</u>	<u>154,215</u>
<b>NET INCOME</b>		4,281	11,035
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>24,008</u>	<u>12,973</u>
<b>Total funds carried forward</b>		<u>28,289</u>	<u>24,008</u>

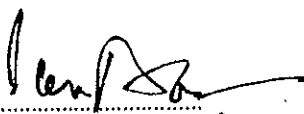
The notes form part of these financial statements

# THE AMAR FAMILY CHARITABLE TRUST

## Balance Sheet 5 April 2022

		2022 £	2021 £
<b>Total funds</b>			
<b>Current assets</b>	<b>Notes</b>		
Cash in hand		29,489	25,208
<b>Creditors</b>			
Amounts falling due within one year	6	(1,200)	(1,200)
<b>Net current assets</b>		<u>28,289</u>	<u>24,008</u>
<b>Total assets less current liabilities</b>		<u>28,289</u>	<u>24,008</u>
<b>NET ASSETS</b>		<u>28,289</u>	<u>24,008</u>
<b>Funds</b>			
Unrestricted funds		<u>28,289</u>	<u>24,008</u>
<b>Total funds</b>		<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	15,000	11,250
	<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	1,219	1,215
	<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 £
<b>Health and life preservation</b>		
	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	3,000
		<u>67,000</u>
<b>Education</b>		
	BIBIC	2,000
	Holocaust Education Trust	2,000
	ORT UK	3,000
	Purcell School	3,000
	WIZO	5,000
		<u>15,000</u>
<b>Disability</b>		
	Jewish Care	10,000
	Unique	3,000
		<u>13,000</u>
<b>Welfare and poverty relief</b>		
	Crisis	8,500
	The One Foundation	3,000
	Tikva UK	22,000
	War Child	2,000
		<u>35,500</u>
<b>General charitable purposes</b>		
	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	27,000
		<u>69,000</u>
<b>Total grants paid</b>		<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.