

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

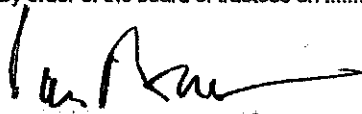
The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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	331,300	266,311
Expenditure on			
Charitable activities	3	299,764	279,273
NET INCOME/(EXPENDITURE)		31,536	(12,962)
Reconciliation of funds			
Total funds brought forward		19,255	32,217
Total funds carried forward		50,791	19,255

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><u>50,791</u></u>	<u><u>19,255</u></u>
Funds			
Unrestricted funds		50,791	19,255
Total funds		<u><u>50,791</u></u>	<u><u>19,255</u></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
		<hr/>
		87,000
Education		
	BIBIC	2,500
	Holocaust Education Trust	5,000
	ORT UK	3,500
	Purcell School	6,000
	WIZO	5,500
		<hr/>
		22,500
Disability		
	Jewish Care	20,000
	Unique	3,500
		<hr/>
		23,500
Welfare and poverty relief		
	Crisis	15,000
	The One Foundation	3,000
	Tikva UKGGG	30,000
	War Child	2,000
		<hr/>
		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

116,750

Total grants paid

£299,750

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 £261,300 (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	<u>331,300</u>	<u>266,311</u>
Expenditure		
Charitable activities		
Grants to institutions	299,750	279,250
Support costs		
Governance costs		
Bank interest	14	23
Total resources expended	<u>299,764</u>	<u>279,273</u>
Net income/(expenditure)	<u><u>31,536</u></u>	<u><u>(12,962)</u></u>