

AVIR CHARITABLE TRUST

England & Wales · Charity number 326636

Details

Status Registered

Legal form Trust

Registered 1984-08-01

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

Contact

Address 13 Waterpark Road
Salford
M7 4EU

Phone 01617927483

Activities

Objects: SUCH CHARITABLE PURPOSES AS THE TRUSTEES MAY FROM TIME THINK FIT.

Activities: The charity invests monies in property investments and distributes the income it receives, after paying loan interest, in accordance with its objects. It also receives gift aid donations which are similarly distributed.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£70,535	£106,659	-	-
2024-04-05	£112,571	£91,172	-	-
2023-04-05	£116,425	£32,920	-	-
2022-04-05	£89,325	£123,370	-	-
2021-04-05	£144,788	£36,040	-	-

Trustees

Name	Role	Appointed
ARON BRANDEIS		2011-12-23
Joshua Halpern		
RIVA BRANDEIS		

AVIR CHARITABLE TRUST

England & Wales - Charity number 326636

Accounts

AVIR CHARITABLE TRUST
(Registered Charity Number 326636)
Financial Statements
for the year ended 5th April 2025

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AVIR CHARITABLE TRUST

(Registered Charity Number 326636)

Trustees' Report for the year ended 5th April 2025

The trustees present their report and financial statements for the year ended 5th April 2025.

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 governing document (being the charitable trust deed – dated 18 May 1984), the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Reference and Administrative Information

Trustees	Mrs Riva Brandeis Joshua Halpern Aron Brandeis
Secretary	Mrs Riva Brandeis
Charity Number	326636
Charity Offices	13 Waterpark Road, Salford, Manchester M7 4EU
Independent Examiners	B Olsberg & Co Chartered Accountants, Enterprise House 3 Middleton Road Manchester M8 5DT
Bankers	The Royal Bank of Scotland Plc Manchester Cheetham Hill Branch 18 Bury Old Road, Manchester M8 7JN

Structure, Governance and Management Governing Body

Trustees

The structure of the charity consists of three trustees.

The Board of Trustees is authorized to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Trustee Induction and Training

Most trustees on appointment are already familiar with the practical work of the charity. Newly appointed trustees receive necessary tuition from existing trustees and are given access to Charity Commission publications.

Investment Powers

The trustees are authorised to make and hold investments using general funds of the charity.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the charity commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities.

Constitution, objects and policies

The Charitable Trust is constituted by trust deed and its objects are to promote and support any charitable activity.

Its policies are to further the observance of orthodox Judaism, to encourage and support the advancement of Orthodox Jewish Religious Education, to establish all institutions required by an orthodox Jewish community and any other charitable activity.

Development, activities and achievement

The trustees consider that the performance of the charity during this year has been satisfactory.

Funds available are sufficient to permit the Trust to continue in operation in the medium term.

The trust does not employ any voluntary staff.

Reserves

The trustees' policy is to distribute most of its income but leaving a cash balance at their discretion to fund unexpected demands and appeals.

Financial Review

The trusts total income was £70,535. After £105,819 was distributed to charities and administrative expenditure of £840 there was a deficit for the year of £36,124. Funds are available to allow the trust to continue in operation.

Future Developments

There are no further projects contemplated at present.

Risks

The trustees do not feel that the charity is exposed to any major risks.

Statement of Trustees' responsibility

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable that the financial statements comply with applicable law and regulations. 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.

Approval

The report was approved by the trustees and signed on their behalf on 04 February 2026.

R Brandeis

Trustee

AVIR CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR
ENDED 5TH APRIL 2025

	<u>Note</u>	<u>2025</u>	<u>2024</u>
		Unrestricted Funds	
INCOME AND EXPENDITURE			
INCOME			
Gift Aid & Donations		30,175	69,750
Rent	2	39,958	48,421
Dividends		-	-
Interest		402	1,764
		70,535	119,935
RESOURCES EXPENDED			
Direct Charitable Expenditure	3	105,819	90,452
		105,819	90,452
 MANAGEMENT AND ADMINISTRATION			
Accountancy		840	720
		840	720
TOTAL RESOURCES EXPENDED		106,659	91,172
NET INCOME		(36,124)	21,399
Fund balance at 5 April 2024		701,056	679,657
Fund balance at 5 April 2025		664,932	701,056

**AVIR CHARITABLE TRUST
BALANCE SHEET AS AT 5TH APRIL 2025**

	NOTE	2025	2024	
		£	£	
FIXED ASSETS				
PROPERTY	4	726,390		651,496
Share Holdings				
Purton Limited		100	100	
British Telecom		1,760	1,760	
Rolls Royce		128	128	1,988
		1,988	128	
CURRENT ASSETS				
Gift Aid Repayment Claim		-	26,075	
Prepayments		-	892	
Loans		10,000	10,000	
Cash at Bank		33,764	12,815	
		43,764	49,782	
CREDITORS:				
Amount falling due within 1 year	5	107,110	(63,346)	2,110
		107,110	(63,346)	2,110
		665,032	49,782	701,156
FINANCED BY:				
Amount Settled		100		100
Income Account		664,932		701,056
Unrestricted Funds		665,032		701,156
		665,032		701,156

Approved by the Board of Trustees on 04 February 2026 and signed on its behalf by

..... **Trustee**

..... **Trustee**

AVIR CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

1. Accounting Policies

- a. Basics of accounting
The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice; Accounting and Reporting by Charities (SORP) March 2005.
- b. Voluntary Income
Voluntary income is received by way of donations and gifts and is included gross in the Statement of Financial Activities. All incoming resources are indicated in the SOFA when the charity is legally entitled to the income.
- c. Management and administration costs of the charity relate to the central costs of management including the costs of meetings, independent examination of the financial statements and statutory compliance.
- d. Resources Expended
Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

	2025	2024
	£	£
2. RENTS	46,426	48,421
Less:		
Repairs & service charge	3,335	4,199
Management	1,967	2,115
Insurance	892	772
Gas Safety	224	199
Ground Rent	-	7
EPC	50	72
	6,468	7,364
	39,958	41,057
 3. Direct Charitable Expenditure		
Donations to Charities	105,819	90,452
 4. Property		
Investments	527,368	527,368
Shares in property syndicates	199,022	124,128
	726,390	651,496

AVIR CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025 Cont.....

5. Creditors: Amounts falling due within one year	<u>2025</u> £	<u>2024</u> £
Creditors and Accruals	107,110	2,110

6. Staff Costs

No remuneration was paid to trustees in the year, nor were any trustees expenses reimbursed to them.

The trust does not employ any staff or volunteers. Administration of the trust is dealt with by the trustees.

AVIR CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees of Avir Charitable Trust on the accounts for year ended 5 April 2025 set out on pages 6-9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirement:
 - to keep accounting records in accordance with Section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act.have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B Olsberg FCA
Enterprise House
3 Middleton Road
Manchester M8 5DT

04 February 2026

AVIR CHARITABLE TRUST

England & Wales - Charity number 326636

Accounts

AVIR CHARITABLE TRUST
(Registered Charity Number 326636)
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for the year ended 5th April 2024

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AVIR CHARITABLE TRUST

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Trustee Induction and Training

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Investment Powers

The trustees are authorised to make and hold investments using general funds of the charity.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the charity commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities.

Constitution, objects and policies

The Charitable Trust is constituted by trust deed and its objects are to promote and support any charitable activity.

Its policies are to further the observance of orthodox Judaism, to encourage and support the advancement of Orthodox Jewish Religious Education, to establish all institutions required by an orthodox Jewish community and any other charitable activity.

Development, activities and achievement

The trustees consider that the performance of the charity during this year has been satisfactory.

Funds available are sufficient to permit the Trust to continue in operation in the medium term.

The trust does not employ any voluntary staff.

Reserves

The trustees' policy is to distribute most of its income but leaving a cash balance at their discretion to fund unexpected demands and appeals.

Financial Review

The trusts total income was £112,571. After £90,452 was distributed to charities and administrative expenditure of £720 there was a surplus for the year of £21,399. Funds are available to allow the trust to continue in operation.

Future Developments

There are no further projects contemplated at present.

Risks

The trustees do not feel that the charity is exposed to any major risks.

Statement of Trustees' responsibility

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Approval

The report was approved by the trustees and signed on their behalf on 16 January 2025.

R Brandeis

Trustee

AVIR CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR
ENDED 5TH APRIL 2024

	<u>Note</u>	<u>2024</u>	<u>2023</u>
		Unrestricted Funds	
INCOME AND EXPENDITURE			
INCOME			
Gift Aid & Donations		69,750	86,625
Rent	2	41,057	29,740
Dividends		-	56
Interest		1,764	4
		112,571	116,425
RESOURCES EXPENDED			
Direct Charitable Expenditure	3	90,452	32,200
		90,452	32,200
MANAGEMENT AND ADMINISTRATION			
Accountancy		720	720
		720	720
TOTAL RESOURCES EXPENDED		91,172	32,920
NET INCOME		21,399	83,505
Fund balance at 5 April 2023		679,657	596,152
Fund balance at 5 April 2024		701,056	679,657

**AVIR CHARITABLE TRUST
BALANCE SHEET AS AT 5TH APRIL 2024**

	NOTE	2024	2023
		£	£
FIXED ASSETS			
PROPERTY	4	651,496	597,368
Share Holdings			
Purton Limited		100	100
British Telecom		1,760	1,760
Rolls Royce		128	128
		1,988	1,988
CURRENT ASSETS			
Gift Aid Repayment Claim		26,075	57,325
Prepayments		892	-
Loans		10,000	10,000
Cash at Bank		12,815	15,186
		49,782	82,511
CREDITORS:			
Amount falling due within 1 year	5	2,110	80,401
		47,672	82,511
		701,156	679,757
FINANCED BY:			
Amount Settled		100	100
Income Account		701,056	679,657
Unrestricted Funds		701,156	679,757

Approved by the Board of Trustees on 16 January 2025 and signed on its behalf by

..... **Trustee**

..... **Trustee**

AVIR CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

1. Accounting Policies

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- c. Management and administration costs of the charity relate to the central costs of management including the costs of meetings, independent examination of the financial statements and statutory compliance.
- d. Resources Expended
Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

	2024	2023
	£	£
2. RENTS	48,421	36,183
Less:		
Repairs & service charge	4,199	4,220
Management	2,115	1,488
Insurance	772	735
Gas Safety	199	-
Ground Rent	7	-
EPC	72	-
	7,364	-
	41,057	29,740
 3. Direct Charitable Expenditure		
Donations to Charities	90,452	32,200
 4. Property		
Investments	527,368	527,368
Shares in property syndicates	124,128	70,000
	651,496	597,368

AVIR CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024 Cont.....

5. Creditors: Amounts falling due within one year	<u>2024</u> £	<u>2023</u> £
Creditors and Accruals	2,110	2,110

6. Staff Costs

No remuneration was paid to trustees in the year, nor were any trustees expenses reimbursed to them.

The trust does not employ any staff or volunteers. Administration of the trust is dealt with by the trustees.

AVIR CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

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BASIS OF INDEPENDENT EXAMINER'S REPORT

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

B Olsberg FCA
Enterprise House
3 Middleton Road
Manchester M8 5DT

16 January 2025

AVIR CHARITABLE TRUST

England & Wales - Charity number 326636

Accounts

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(Registered Charity Number 326636)
Financial Statements
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Bankers

Cater Allen Private Bank
9 Nelson Street, Bradford BD1 5AN

Structure, Governance and Management Governing Body

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Financial Review

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Future Developments

There are no further projects contemplated at present.

Risks

The trustees do not feel that the charity is exposed to any major risks.

Statement of Trustees' responsibility

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Approval

The report was approved by the trustees and signed on their behalf on 5 February 2024.

R Brandeis

Trustee

**AVIR CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR
ENDED 5TH APRIL 2023**

	<u>Note</u>	<u>2023</u> Unrestricted Funds	<u>2022</u>
INCOME AND EXPENDITURE			
INCOME			
Gift Aid & Donations		86,625	56,975
Rent	2	29,740	31,955
Dividends		56	-
Bank Interest		4	395
		<u>116,425</u>	<u>89,325</u>
RESOURCES EXPENDED			
Direct Charitable Expenditure	3	<u>32,200</u>	<u>122,650</u>
MANAGEMENT AND ADMINISTRATION			
Accountancy		<u>720</u>	<u>720</u>
		<u>720</u>	<u>720</u>
TOTAL RESOURCES EXPENDED		<u>32,920</u>	<u>123,370</u>
NET INCOME		83,505	(34,045)
Fund balance at 5 April 2022		<u>596,152</u>	<u>630,197</u>
Fund balance at 5 April 2023		<u>679,657</u>	<u>596,152</u>

**AVIR CHARITABLE TRUST
BALANCE SHEET AS AT 5TH APRIL 2023**

	NOTE	2023		2022	
		£		£	
FIXED ASSETS		597,368		527,368	
PROPERTY	4				
Share Holdings					
Purton Limited		100		100	
British Telecom		1,760		1,760	
Rolls Royce		128	1,988	128	1,988
CURRENT ASSETS					
Gift Aid Repayment Claim		57,325		45,000	
Loans		10,000		10,000	
Cash at Bank		15,186		11,268	
Other Debtors		-		2,018	
		82,511		68,286	
CREDITORS:					
Amount falling due within 1 year	5	2,110	80,401	1,390	66,896
FINANCED BY:					
Amount Settled		100		100	
Income Account		679,657		596,152	
Unrestricted Funds		679,757		596,252	

Approved by the Board of Trustees on 5 February 2024 and signed on its behalf by

..... **Trustee**

..... **Trustee**

AVIR CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

1. Accounting Policies

- a. Basics of accounting
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- d. Resources Expended
Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

	2023	2022
	£	£
2. RENTS	36,183	38,871
Less:		
Repairs & service charge	4,220	1,749
Management	1488	3,551
Council Tax	-	810
Insurance	735	806
	6,443	806
	29,740	31,955
 3. Direct Charitable Expenditure		
Donations to Charities	32,200	122,650
 4. Property		
Brought forward	527,368	527,368
Property bought in the year	70,000	-
Cost at 5 April 2023	597,368	527,368

AVIR CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023 Cont.....

5. Creditors: Amounts falling due within one year	<u>2023</u> £	<u>2022</u> £
Creditors and Accruals	<u>2,110</u>	<u>1,390</u>

6. Staff Costs

No remuneration was paid to trustees in the year, nor were any trustees expenses reimbursed to them.

The trust does not employ any staff or volunteers. Administration of the trust is dealt with by the trustees.

AVIR CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees of Avir Charitable Trust on the accounts for year ended 5 April 2023 set out on pages 6-9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirement:
 - to keep accounting records in accordance with Section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act.have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B Olsberg FCA
Enterprise House
3 Middleton Road
Manchester M8 5DT

5 February 2024

AVIR CHARITABLE TRUST

England & Wales - Charity number 326636

Accounts

AVIR CHARITABLE TRUST
(Registered Charity Number 326636)
Financial Statements
for the year ended 5th April 2022

AVIR CHARITABLE TRUST
(Registered Charity Number 326636)
Financial Statements
for the year ended 5th April 2022

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AVIR CHARITABLE TRUST

(Registered Charity Number 326636)

Trustees' Report for the year ended 5th April 2022

The trustees present their report and financial statements for the year ended 5th April 2022.

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 governing document (being the charitable trust deed – dated 18 May 1984), the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Reference and Administrative Information

Trustees	Mrs Riva Brandeis Joshua Halpern Aron Brandeis
Secretary	Mrs Riva Brandeis
Charity Number	326636
Charity Offices	13 Waterpark Road, Salford, Manchester M7 4EU
Independent Examiners	B Olsberg & Co Chartered Accountants, Enterprise House 3 Middleton Road Manchester M8 5DT
Bankers	The Royal Bank of Scotland Plc Manchester Cheetham Hill Branch 18 Bury Old Road, Manchester M8 7JN

Structure, Governance and Management Governing Body

Trustees

The structure of the charity consists of three trustees.

The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Trustee Induction and Training

Most trustees on appointment are already familiar with the practical work of the charity. Newly appointed trustee receive necessary tuition from existing trustees and are given access to Charity Commission publications.

Investment Powers

The trustees are authorised to make and hold investments using general funds of the charity.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the charity commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities.

Constitution, objects and policies

The Charitable Trust is constituted by trust deed and its objects are to promote and support any charitable activity.

Its policies are to further the observance of orthodox Judaism, to encourage and support the advancement of Orthodox Jewish Religious Education, to establish all institutions required by an orthodox Jewish community and any other charitable activity.

Development, activities and achievement

The trustees consider that the performance of the charity during this year has been satisfactory.

Funds available are sufficient to permit the Trust to continue in operation in the medium term.

The trust does not employ any voluntary staff.

Reserves

The trustees' policy is to distribute most of its income but leaving a cash balance at their discretion to fund unexpected demands and appeals.

Financial Review

The trusts total income was £89,325. After £122,650 was distributed to charities and administrative expenditure £720 there was a deficit for the year of £34,045. Funds are available to allow the trust to continue in operation.

Future Developments

There are no further projects contemplated at present.

Risks

The trustees do not feel that the charity is exposed to any major risks.

Statement of Trustees' responsibility

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable that the financial statements comply with applicable law and regulations. 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.

Approval

The report was approved by the trustees and signed on their behalf on 23 January 2023.

R Brandeis

Trustee

**AVIR CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR
ENDED 5TH APRIL 2022**

	<u>Note</u>	<u>2022</u> Unrestricted Funds	<u>2021</u>
INCOME AND EXPENDITURE			
INCOME			
Gift Aid & Donations		56,975	124,164
Rent	2	31,955	20,593
Dividends		-	-
Bank Interest		395	31
		<u>89,325</u>	<u>144,788</u>
RESOURCES EXPENDED			
Direct Charitable Expenditure	3	<u>122,650</u>	<u>35,320</u>
MANAGEMENT AND ADMINISTRATION			
Bank Charge		-	-
Accountancy		720	720
		<u>720</u>	<u>720</u>
TOTAL RESOURCES EXPENDED		<u>123,370</u>	<u>36,040</u>
NET INCOME		(34,045)	108,748
Fund balance at 5 April 2021		<u>630,197</u>	<u>521,449</u>
Fund balance at 5 April 2022		<u>596,152</u>	<u>630,197</u>

**AVIR CHARITABLE TRUST
BALANCE SHEET AS AT 5TH APRIL 2022**

	NOTE	2021		2020	
		£		£	
FIXED ASSETS		527,368		527,368	
PROPERTY	4				
Share Holdings					
Purton Limited		100		100	
British Telecom		1,760		1,760	
Rolls Royce		128	1,988	128	1,988
CURRENT ASSETS					
Gift Aid Repayment Claim		45,000		71,250	
Loans		10,000		10,000	
Cash at Bank		11,268		20,456	
Other Debtors		2,018		695	
		68,286		102,401	
CREDITORS:					
Amount falling due within 1 year	5	1,390	66,896	1,460	100,941
		596,252		630,297	
FINANCED BY:					
Amount Settled		100		100	
Income Account		596,152		630,197	
Unrestricted Funds		596,252		630,297	

Approved by the Board of Trustees on 23 January 2023 and signed on its behalf by

..... **Trustee**

..... **Trustee**

AVIR CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

1. Accounting Policies

- a. Basics of accounting
The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice; Accounting and Reporting by Charities (SORP) March 2005.
- b. Voluntary Income
Voluntary income is received by way of donations and gifts and is included gross in the Statement of Financial Activities. All incoming resources are indicated in the SOFA when the charity is legally entitled to the income.
- c. Management and administration costs of the charity relate to the central costs of management including the costs of meetings, independent examination of the financial statements and statutory compliance.
- d. Resources Expended
Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

	2022	2021
	£	£
2. RENTS	38,871	23,768
Less:		
Repairs & service charge	1,749	1,932
Management	3,551	785
Council Tax	810	149
Insurance	806	309
	6,916	3,175
	31,955	20,593
 3. Direct Charitable Expenditure		
Donations to Charities	122,650	35,320
 4. Property		
Brought forward	527,368	265,573
Property bought in the year	-	261,795
Cost at 5 April 2020	527,368	527,368

AVIR CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022 Cont.....

5. Creditors: Amounts falling due within one year	<u>2022</u> £	<u>2021</u> £
Creditors and Accruals	<u>1,390</u>	<u>1,460</u>

6. Staff Costs

No remuneration was paid to trustees in the year, nor were any trustees expenses reimbursed to them.

The trust does not employ any staff or volunteers. Administration of the trust is dealt with by the trustees.

AVIR CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees of Avir Charitable Trust on the accounts for year ended 5 April 2022 set out on pages 6-9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirement:
 - to keep accounting records in accordance with Section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act.have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B Olsberg FCA
Enterprise House
3 Middleton Road
Manchester M8 5DT

23 January 2023

AVIR CHARITABLE TRUST

England & Wales - Charity number 326636

Accounts

AVIR CHARITABLE TRUST
(Registered Charity Number 326636)
Financial Statements
for the year ended 5th April 2021

AVIR CHARITABLE TRUST
(Registered Charity Number 326636)
Financial Statements
for the year ended 5th April 2021

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AVIR CHARITABLE TRUST

(Registered Charity Number 326636)

Trustees' Report for the year ended 5th April 2021

The trustees present their report and financial statements for the year ended 5th 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 governing document (being the charitable trust deed – dated 18 May 1984), the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

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Structure, Governance and Management Governing Body

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The structure of the charity consists of three trustees.

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Trustee Induction and Training

Most trustees on appointment are already familiar with the practical work of the charity. Newly appointed trustee receive necessary tuition from existing trustees and are given access to Charity Commission publications.

Investment Powers

The trustees are authorised to make and hold investments using general funds of the charity.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the charity commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities.

Constitution, objects and policies

The Charitable Trust is constituted by trust deed and its objects are to promote and support any charitable activity.

Its policies are to further the observance of orthodox Judaism, to encourage and support the advancement of Orthodox Jewish Religious Education, to establish all institutions required by an orthodox Jewish community and any other charitable activity.

Development, activities and achievement

The trustees consider that the performance of the charity during this year has been satisfactory.

Funds available are sufficient to permit the Trust to continue in operation in the medium term.

The trust does not employ any voluntary staff.

Reserves

The trustees' policy is to distribute most of its income but leaving a cash balance at their discretion to fund unexpected demands and appeals.

Financial Review

The trusts total income was £144,788. After £35,320 was distributed to charities and administrative expenditure £720 there was a surplus for the year of £108,748. Funds are available to allow the trust to continue in operation.

Future Developments

There are no further projects contemplated at present.

Risks

The trustees do not feel that the charity is exposed to any major risks.

Statement of Trustees' responsibility

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

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The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable that the financial statements comply with applicable law and regulations. 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.

Approval

The report was approved by the trustees and signed on their behalf on 3 February 2022.

R Brandeis

Trustee

**AVIR CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR
ENDED 5TH APRIL 2021**

	<u>Note</u>	<u>2021</u>	<u>2020</u>
		Unrestricted Funds	
INCOME AND EXPENDITURE			
INCOME			
Gift Aid & Donations		124,164	104,360
Rent	2	20,593	3,431
Dividends		-	160
Bank Interest		31	553
		144,788	108,504
RESOURCES EXPENDED			
Direct Charitable Expenditure	3	35,320	13,570
MANAGEMENT AND ADMINISTRATION			
Bank Charge		-	42
Accountancy		720	720
		720	762
TOTAL RESOURCES EXPENDED		36,040	14,332
NET INCOME		108,748	94,172
Fund balance at 5 April 2020		521,449	427,277
Fund balance at 5 April 2021		630,197	521,449

**AVIR CHARITABLE TRUST
BALANCE SHEET AS AT 5TH APRIL 2021**

	NOTE	2021		2020	
		£		£	
FIXED ASSETS		527,368		265,573	
PROPERTY	4				
Share Holdings					
Purton Limited		100		100	
British Telecom		1,760		1,760	
Rolls Royce		128	1,988	128	1,988
CURRENT ASSETS					
Gift Aid Repayment Claim		71,250		57,500	
Loans		10,000		10,000	
Cash at Bank		20,456		187,868	
Other Debtors		695		-	
		102,401		255,368	
CREDITORS:					
Amount falling due within 1 year	5	1,460	100,941	1,380	253,988
FINANCED BY:					
Amount Settled		100		100	
Income Account		630,197		521,449	
Unrestricted Funds		630,297		521,549	

Approved by the Board of Trustees on 3 February 2022 and signed on its behalf by

..... **Trustee**

..... **Trustee**

AVIR CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

1. Accounting Policies

- a. Basics of accounting
The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice; Accounting and Reporting by Charities (SORP) March 2005.
- b. Voluntary Income
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- c. Management and administration costs of the charity relate to the central costs of management including the costs of meetings, independent examination of the financial statements and statutory compliance.
- d. Resources Expended
Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

	2021	2020
	£	£
2. RENTS	23,768	13,128
Less:		
Repairs & service charge	1,932	5,780
Management	785	2,945
Council Tax	149	403
Insurance	309	569
	3,175	9,697
	20,593	3,431
 3. Direct Charitable Expenditure		
Donations to Charities	35,320	13,570
 4. Property		
Brought forward	265,573	179,683
Property bought in the year	261,795	85,890
Cost at 5 April 2020	527,368	265,573

AVIR CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021 Cont.....

5. Creditors: Amounts falling due within one year	<u>2021</u> £	<u>2020</u> £
Creditors and Accruals	<u>1,460</u>	<u>1,380</u>

6. Staff Costs

No remuneration was paid to trustees in the year, nor were any trustees expenses reimbursed to them.

The trust does not employ any staff or volunteers. Administration of the trust is dealt with by the trustees.

AVIR CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees of Avir Charitable Trust on the accounts for year ended 5 April 2021 set out on pages 6-9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirement:
 - to keep accounting records in accordance with Section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act.have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B Olsberg FCA
Enterprise House
3 Middleton Road
Manchester M8 5DT

3 February 2022