

**REGISTERED CHARITY NUMBER: 1123852**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
28 FEBRUARY 2020  
FOR  
AVOS UBANIM**

**AVOS UBANIM**

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FOR THE YEAR ENDED 28 FEBRUARY 2020**

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## **AVOS UBANIM**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2020**

The trustees present their report with the financial statements of the charity for the year ended 28 FEBRUARY 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1123852

##### **Principal address**

26 Woodstock Avenue  
London NW11 9SL

##### **Trustees**

Rabbi Refoel Berisch  
Mr Mendel Wolf Itzinger  
Mr Uri Nethaniel Goldberg

##### **Independent examiner**

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

##### **Bankers**

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

##### **Risk management**

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

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

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

##### **Grantmaking**

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

## **AVOS UBANIM**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2020**

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

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

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During the year the charity continued its activities and maintained its support of religious educational and other charitable institutions in England and abroad. The charity is dependent on income from voluntary donations. The charity's incoming resources during the year were £32,406 (2019- £19,414) and donations made totaled £40,683 (2019 - £11,777).

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

Rabbi Refoel Berisch

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AVOS UBANIM

I report on the accounts for the year ended 28 February 2020 set out on pages four to seven.

### **Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

### **Basis of the independent examiner's report**

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

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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

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

24 January 2021

**AVOS UBANIM**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 28 FEBRUARY 2020**

	Notes	2020 Unrestricted Funds £	2019 Total funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		32,406	19,414
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Donations and grants		40,683	11,777
<b>Total resources expended</b>		40,683	11,777
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(8,277)	7,637
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		8,611	974
<b>TOTAL FUNDS CARRIED FORWARD</b>		334	8,611

The notes form part of these financial statements

# AVOS UBANIM

## BALANCE SHEET AT 28 FEBRUARY 2020

		2020	2019
		Unrestricted funds	Total funds
	Notes	£	£
<b>CURRENT ASSETS</b>			
Cash at bank		334	8,611
		<hr/>	<hr/>
<b>NET CURRENT ASSETS AND NET ASSETS</b>		334	8,611
		<hr/>	<hr/>
<b>FUNDS</b>			
	4		
Unrestricted funds		334	8,611
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		334	8,611

The financial statements were approved by the Board of Trustees on 25 January 2021 and were signed on its behalf by:

Rabbi Refoel Berisch

The notes form part of these financial statements

# AVOS UBANIM

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2020

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### Incoming resources

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

#### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 FEBRUARY 2020 nor for the year ended 28 February 2019.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2020 nor for the year ended 28 February 2019.

### 3. MOVEMENT IN FUNDS

	At 1.03.19	Net movement in funds	At 28.02.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	8,611	(8,277)	334
<b>TOTAL FUNDS</b>	<u>8,611</u>	<u>(8,277)</u>	<u>334</u>



**AVOS UBANIM**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 28 FEBRUARY 2020**

**3. MOVEMENT IN FUNDS - continued**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds-</b>			
General fund	32,406	(40,683)	(8,277)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	32,406	(40,683)	(8,277)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>