

**AVIR CHARITABLE TRUST**  
**(Registered Charity Number 326636)**  
**Financial Statements**  
**for the year ended 5<sup>th</sup> April 2025**

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## **AVIR CHARITABLE TRUST**

**(Registered Charity Number 326636)**

### **Trustees' Report for the year ended 5<sup>th</sup> April 2025**

The trustees present their report and financial statements for the year ended 5<sup>th</sup> 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**

<b>Trustees</b>	Mrs Riva Brandeis Joshua Halpern Aron Brandeis
<b>Secretary</b>	Mrs Riva Brandeis
<b>Charity Number</b>	326636
<b>Charity Offices</b>	13 Waterpark Road, Salford, Manchester M7 4EU
<b>Independent Examiners</b>	<b>B Olsberg &amp; Co</b> Chartered Accountants, Enterprise House 3 Middleton Road Manchester M8 5DT
<b>Bankers</b>	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> Unrestricted Funds	<u>2024</u>
<b>INCOME AND EXPENDITURE</b>			
<b>INCOME</b>			
Gift Aid & Donations		30,175	69,750
Rent	2	39,958	48,421
Dividends		-	-
Interest		402	1,764
		70,535	119,935
<b>RESOURCES EXPENDED</b>			
Direct Charitable Expenditure	3	105,819	90,452
		105,819	90,452
 <b>MANAGEMENT AND ADMINISTRATION</b>			
Accountancy		840	720
		840	720
<b>TOTAL RESOURCES EXPENDED</b>		106,659	91,172
<b>NET INCOME</b>		(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	<b>2025</b>		<b>2024</b>	
		£		£	
<b>FIXED ASSETS</b>					
<b>PROPERTY</b>	4	726,390		651,496	
Share Holdings					
Purton Limited		100		100	
British Telecom		1,760		1,760	
Rolls Royce		128	1,988	128	1,988
<b>CURRENT ASSETS</b>					
Gift Aid Repayment Claim		-		26,075	
Prepayments		-		892	
Loans		10,000		10,000	
Cash at Bank		33,764		12,815	
		43,764		49,782	
<b>CREDITORS:</b>					
<b>Amount falling due within 1 year</b>	5	107,110	(63,346)	2,110	47,672
		665,032		701,156	
<b>FINANCED BY:</b>					
Amount Settled			100		100
Income Account			664,932		701,056
Unrestricted Funds			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.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>2. RENTS</b>	46,426	48,421
<b>Less:</b>		
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
 <b>3. Direct Charitable Expenditure</b>		
Donations to Charities	105,819	90,452
 <b>4. Property</b>		
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.....**

<b>5. Creditors:</b> Amounts falling due within one year	<u><b>2025</b></u> <b>£</b>	<u><b>2024</b></u> <b>£</b>
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