GABRIEL CHARITABLE TRUST

England & Wales · Charity number 1121525

Details

Other names	JEBREEL CHARITABLE FOUNDATION
Status	Registered
Legal form	Charitable company
Company number	06333780
Registered	2007-11-07
Register	View on the Charity Commission register

Contact

Address	Ashfield House 12 Ashfield Road Cheadle SK8 1BB
Phone	01614952040
Email	accounts@marylandsecurities.co.uk

Activities

Objects: 3. THE FOUNDATION'S OBJECTS (THE OBJECTS) ARE (A) THE ADVANCEMENT OF EDUCATION GENERALLY WITHIN THE JEWISH COMMUNITY (B) THE PREVENTION AND RELIEF OF POVERTY WITHIN THE JEWISH COMMUNITY.

Activities: Providing relief for education and poverty purposes

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE: WORLDWIDE.
- Israel
- United States
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£12,748	£11,698	-	-
2024-08-31	£17,415	£18,132	-	-
2023-08-31	£26,333	£24,255	-	-
2022-08-31	£26,870	£27,139	-	-
2021-08-31	£26,252	£26,172	-	-
2020-08-31	£12,582	£12,494	-	-

Trustees

Name	Role	Appointed
JACOB JEBREEL	Chair	

GABRIEL CHARITABLE TRUST

England & Wales - Charity number 1121525

Accounts

Independent examiner's report on the accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

Section A **Independent Examiner's Report**

Report to the trustees/ members of	Charity Name GABRIEL CHARITABLE TRUST		
On accounts for the year ended	31 AUGUST 2023	**Charity no (if any)**	1121525
Set out on pages	1 - 3 (remember to include the page numbers of additional sheets)		

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [~~The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]~~]. *Delete* [ ] *if not applicable.*

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 connection with my examination, no matter has come to my attention (~~other than that disclosed below~~ *)

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 Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

** Please delete the words in the brackets if they do not apply.*

Signed: [signature] **Date:** 2/11/2023

Name: GARY KRAMRISCH (ALEXANDER & CO)

Relevant professional qualification(s) or body (if any):	FCA (ICAEW)
Address:	C/O ALEXANDER & CO
	CENTURION HOUSE, 129 DEANSGATE
	MANCHESTER M3 3WR

Section B Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.

GABRIEL CHARITABLE TRUST

England & Wales - Charity number 1121525

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st September 2021 To 31st August 2022

Charity name: GABRIEL CHARITABLE TRUST

Charity registration number: 1121525

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the charity are the advancement of education generally within the Jewish Community and the prevention and relief of poverty within the Jewish Community.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The charity continued to make donations and grants within its stated objects.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In planning our activities for the year the Trustee kept in mind the Charities Commission's guidance on public benefit.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	During the year the Charity made donations totalling £27,070 (2021 - £25,401) to various charities both in the UK and Israel in accordance with its stated objectives. These donations have enabled the receiving charities to meet their objectives and benefit society as a whole.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	During the year the Charity made donations totalling £27,070 (2021 - £25,401) to various charities both in the UK and Israel. Incoming resources totalled £26,870 (2021 - £26,252). The Charity had net reserves at the year end totalling £335 (2021 – £604).
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustee looks to make grants on a regular basis and does not expect to hold significant sums for any length of time. A small balance will be maintained at all times and grants will only be made to those organisations which present as properly managed and administered. All meetings of the Trustees are properly minuted and cheques require the signature of either the Trustee or the Secretary. Any unexpended reserves at the year end are retained and used to fulfil the Charity's objects in future years.
Amount of reserves held	Para 1.22	£335 (2021 – £604).
Reasons for holding zero reserves	Para 1.22	N/A – small balance held
Details of fund materially in deficit	Para 1.24	N/A – no funds in deficit
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A – no uncertainties

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The charity is governed by the Memorandum and Articles of Association dated 22nd August 2007.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The Charity is a company limited by guarantee.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are only appointed under the approval of the Director.

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Gabriel Charitable Trust
Other name the charity uses	None
Registered charity number	1121525
Charity's principal address	Ashfield House Ashfield Rd Cheadle Cheshire SK8 1BB
Registered company number	06333780

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jacob Jebreel	n/a	n/a	n/a
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
n/a		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
n/a		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Jacob Jebreel	
Position (eg Secretary, Chair, etc)	Sole Trustee and Sole Director	

Date	16/05/2023

GABRIEL CHARITABLE TRUST

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

Registered No: 06333780

Registered Charity No: 1121525

GABRIEL CHARITABLE TRUST

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

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GABRIEL CHARITABLE TRUST

COMPANY INFORMATION

YEAR ENDED 31 AUGUST 2022

Trustees:	Jacob Jebreel
Registered Office:	Ashfield House Ashfield Road Cheadle Cheshire SK8 1BB
Bankers:	Royal Bank of Scotland Plc St Ann Street Manchester M2 7PW

GABRIEL CHARITABLE TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2022

The Trustee is pleased to present his report together with the financial statements of the charity for the year ended 31 August 2022 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

The Trustee who served during the year and up to the date of this report and the company's principal address are set out on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by the Memorandum and Articles of Association dated 22 August 2007.

Organisational structure

The charity operates through the Trustees who meet on a regular basis. There are no employed staff members or volunteers.

Recruitment of trustees

Trustees are only appointed under the approval of the Directors.

Reserves policy and risk management

The Trustees look to make grants on a regular basis and do not expect to hold significant sums for any length of time. A small balance will be maintained at all times and grants will only be made to those organisations which present as properly managed and administered. All meetings of the Trustees are properly minuted and cheques require the signature of either the Trustee or the Secretary.

Any unexpended reserves at the year end are retained and used to fulfil the Charity's objects in future years.

OBJECTIVES AND ACTIVITIES

Charitable objects

The objects of the charity are the advancement of education generally within the Jewish Community and the prevention and relief of poverty within the Jewish Community.

GABRIEL CHARITABLE TRUST

REPORT OF THE TRUSTEES (CONT...)

YEAR ENDED 31 AUGUST 2022

Main activities
In planning our activities for the year we kept in mind the Charities Commission's guidance on public benefit.

The charity continued to make donations and grants within its stated objects.

Achievements and performance
During the year the Charity made donations totalling £27,070 (2021 - £25,401) to various charities in the UK, US and Israel.

Results for the year
Voluntary income totalled £26,870 (2021 - £26,252).

Auditors
The trustees consider that for the year ended 31 August 2022 the company was entitled to exemption from a statutory audit.

These financial statements have been prepared in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company No. 06333780
Charity No. 1121525

By order of the Trustees

.....

Date: 16/05/2023

GABRIEL CHARITABLE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 AUGUST 2022

The charity trustee (who is also the director of the Gabriel Charitable Trust for the purposes of company law) is responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustee to prepare financial statements for each year which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make reasonable and prudent judgements and estimates;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

By order of the Board

Trustee

Date: 16/05/2023

GABRIEL CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds	
		2022	2021
		£	£
Income			
Voluntary income	2	26,870	26,252
Total income		26,870	26,252
Expenditure			
Charitable activities		27,139	26,172
Total expenditure	4	27,139	26,172
Net (loss) / income for the year	6	(269)	80
Total funds brought forward		604	524
Total funds carried forward		335	604

The notes on pages 8 to 10 form part of these financial statements.

There are no recognised gains or losses in 2022 or 2021 other than the result for the years.

GABRIEL CHARITABLE TRUST

BALANCE SHEET

AS AT 31 AUGUST 2022

	Note	2022 £	2021 £
Current Assets			
Cash at bank and in hand		335	604
Net Current Assets		335	604
Total assets less current liabilities		335	604
Income Funds			
Unrestricted Funds	6	335	604

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
(b) the members have not required the company to obtain an audit of its financial statements for the year in accordance with Section 476; and
(c) that we acknowledge our responsibilities for:
   (1) ensuring that the company keeps accounting records which comply with Section 386, and
   (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 396 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements are prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies. The financial statements on page 6 to 10 were authorised for issue on 16/05/2023

.....
– Trustee

Company number: 06333780

GABRIEL CHARITABLE TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2022

	2022 £	2021 £
Cash flows from operating activities	(269)	80
(Decrease) / Increase in cash in year	(269)	80
Cash at the beginning of the year	604	524
Cash at the end of the year	335	604

GABRIEL CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1. **Accounting Policies**

(a) **Basis of accounting**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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 or Ireland (FRS102) – (Charities SORP (FRS102)), Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

(b) **Income**

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

(c) **Expenditure**

Expenditure is recognised where it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of obligation can be measured with reasonable certainty. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements

GABRIEL CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONT...)

FOR THE YEAR ENDED 31 AUGUST 2022

2. **Voluntary income**

	2022	2021
	£	£
Donations	26,870	26,252
	26,870	26,252

3. **Employees**

The company did not employ any persons during the year. The trustees did not receive any remuneration during the year nor were they reimbursed for any expenses.

4. **Costs of charitable activities - by fund type**

	Unrestricted funds	
	2022	2021
	£	£
Grants made	27,070	25,401
Office expenses - admin costs	69	771
Total costs of charitable activities	27,139	26,172

5. **Analysis of net assets between funds**

	Unrestricted funds	
	2022	2021
	£	£
Fund balances at 31 August 2022 as represented by:		
Current assets	335	604
	335	604

6. **Analysis of movements in unrestricted funds**

	2022	2021
	£	£
Opening funds	604	524
Income	26,870	26,252
Expenditure	(27,139)	(26,172)
Closing funds	335	604

7. **Company limited by guarantee**
   The company is limited by guarantee and consequently does not have a share capital.

8. **Controlling Party**
   In the opinion of the trustees there is no overall controlling party of the company.

Independent examiner's report on the accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name GABRIEL CHARITABLE TRUST
On accounts for the year ended	31 AUGUST 2022 — **Charity no (if any)** 1121525
Set out on pages	1 - 3 (remember to include the page numbers of additional sheets)

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [~~The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]~~]. *Delete* [ ] *if not applicable.*

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 connection with my examination, no matter has come to my attention (~~other than that disclosed below~~ *)

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 Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

** Please delete the words in the brackets if they do not apply.*

Signed: [signature] **Date:** 16/05/2023

Name: GARY KRAMRISCH (ALEXANDER & CO)

Relevant professional qualification(s) or body (if any):	FCA (ICAEW)
Address:	C/O ALEXANDER & CO
	CENTURION HOUSE, 129 DEANSGATE
	MANCHESTER M3 3WR

Section B Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.

GABRIEL CHARITABLE TRUST

England & Wales - Charity number 1121525

Accounts

GABRIEL CHARITABLE TRUST

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

Registered No: 06333780

Registered Charity No: 1121525

GABRIEL CHARITABLE TRUST

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

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GABRIEL CHARITABLE TRUST

COMPANY INFORMATION

YEAR ENDED 31 AUGUST 2021

Trustees:	Jacob Jebreel
Registered Office:	Ashfield House Ashfield Road Cheadle Cheshire SK8 1BB
Bankers:	Royal Bank of Scotland Plc St Ann Street Manchester M2 7PW

GABRIEL CHARITABLE TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2021

The Trustee is pleased to present his report together with the financial statements of the charity for the year ended 31 August 2021 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

The Trustee who served during the year and up to the date of this report and the company's principal address are set out on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by the Memorandum and Articles of Association dated 22 August 2007.

Organisational structure

The charity operates through the Trustees who meet on a regular basis. There are no employed staff members or volunteers.

Recruitment of trustees

Trustees are only appointed under the approval of the Directors.

Reserves policy and risk management

The Trustees look to make grants on a regular basis and do not expect to hold significant sums for any length of time. A small balance will be maintained at all times and grants will only be made to those organisations which present as properly managed and administered. All meetings of the Trustees are properly minuted and cheques require the signature of either the Trustee or the Secretary.

Any unexpended reserves at the year end are retained and used to fulfil the Charity's objects in future years.

OBJECTIVES AND ACTIVITIES

Charitable objects

The objects of the charity are the advancement of education generally within the Jewish Community and the prevention and relief of poverty within the Jewish Community.

GABRIEL CHARITABLE TRUST

REPORT OF THE TRUSTEES (CONT...)

YEAR ENDED 31 AUGUST 2021

Main activities
In planning our activities for the year we kept in mind the Charities Commission's guidance on public benefit.

The charity continued to make donations and grants within its stated objects.

Achievements and performance
During the year the Charity made donations totalling £25,401 (2020 - £11,753) to various charities in the UK, US and Israel.

Results for the year
Voluntary income totalled £26,252 (2020 - £12,582).

Auditors
The trustees consider that for the year ended 31 August 2021 the company was entitled to exemption from a statutory audit.

These financial statements have been prepared in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company No. 06333780
Charity No. 1121525

By order of the Trustees

.....

Date: 10th May 2022

GABRIEL CHARITABLE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 AUGUST 2021

The charity trustee (who is also the director of the Gabriel Charitable Trust for the purposes of company law) is responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustee to prepare financial statements for each year which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make reasonable and prudent judgements and estimates;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

By order of the Board

Trustee

Date: 18th May 2022

GABRIEL CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted Funds	
		2021	**2020**
		£	**£**
Income			
Voluntary income	2	26,252	12,582
Total income		26,252	12,582
Expenditure			
Charitable activities		26,172	12,494
Total expenditure	4	26,172	12,494
Net income for the year	6	80	88
Total funds brought forward		524	436
Total funds carried forward		604	524

The notes on pages 8 to 10 form part of these financial statements.

There are no recognised gains or losses in 2021 or 2020 other than the result for the years.

GABRIEL CHARITABLE TRUST

BALANCE SHEET

AS AT 31 AUGUST 2021

	Note	2021 £	2020 £
Current Assets			
Cash at bank and in hand		604	524
Net Current Assets		604	524
Total assets less current liabilities		604	524
Income Funds			
Unrestricted Funds	6	604	524

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
(b) the members have not required the company to obtain an audit of its financial statements for the year in accordance with Section 476; and
(c) that we acknowledge our responsibilities for:
  (1) ensuring that the company keeps accounting records which comply with Section 386, and
  (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 396 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements are prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies. The financial statements on page 6 to 10 were authorised for issue on

..... – Trustee

Company number: 06333780

GABRIEL CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONT...)

FOR THE YEAR ENDED 31 AUGUST 2021

2. **Voluntary income**

	2021	2020
	£	£
Donations	26,252	12,582
	26,252	12,582

3. **Employees**

The company did not employ any persons during the year. The trustees did not receive any remuneration during the year nor were they reimbursed for any expenses.

4. **Costs of charitable activities - by fund type**

	Unrestricted funds	
	2021	2020
	£	£
Grants made	25,401	11,753
Office expenses - admin costs	771	741
Total costs of charitable activities	26,172	12,494

5. **Analysis of net assets between funds**

	Unrestricted funds	
	2021	2020
	£	£
Fund balances at 31 August 2021 as represented by:		
Current assets	604	524
	604	524

6. **Analysis of movements in unrestricted funds**

	2021	2020
	£	£
Opening funds	524	436
Income	26,252	15,582
Expenditure	(26,172)	(12,494)
Closing funds	604	524

7. **Company limited by guarantee**
   The company is limited by guarantee and consequently does not have a share capital.

8. **Controlling Party**
   In the opinion of the trustees there is no overall controlling party of the company.

GABRIEL CHARITABLE TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2021

	2021 £	2020 £
Cash flows from operating activities	80	88
Increas in cash in year	80	88
Cash at the beginning of the year	524	436
Cash at the end of the year	604	524

GABRIEL CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

1. **Accounting Policies**

(a) **Basis of accounting**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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 or Ireland (FRS102) – (Charities SORP (FRS102)), Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

(b) **Income**

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

(c) **Expenditure**

Expenditure is recognised where it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of obligation can be measured with reasonable certainty. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements

GABRIEL CHARITABLE TRUST

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

Registered No: 06333780

Registered Charity No: 1121525

GABRIEL CHARITABLE TRUST

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

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GABRIEL CHARITABLE TRUST

COMPANY INFORMATION

YEAR ENDED 31 AUGUST 2021

Trustees:	Jacob Jebreel
Registered Office:	Ashfield House Ashfield Road Cheadle Cheshire SK8 1BB
Bankers:	Royal Bank of Scotland Plc St Ann Street Manchester M2 7PW

GABRIEL CHARITABLE TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2021

The Trustee is pleased to present his report together with the financial statements of the charity for the year ended 31 August 2021 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

The Trustee who served during the year and up to the date of this report and the company's principal address are set out on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by the Memorandum and Articles of Association dated 22 August 2007.

Organisational structure

The charity operates through the Trustees who meet on a regular basis. There are no employed staff members or volunteers.

Recruitment of trustees

Trustees are only appointed under the approval of the Directors.

Reserves policy and risk management

The Trustees look to make grants on a regular basis and do not expect to hold significant sums for any length of time. A small balance will be maintained at all times and grants will only be made to those organisations which present as properly managed and administered. All meetings of the Trustees are properly minuted and cheques require the signature of either the Trustee or the Secretary.

Any unexpended reserves at the year end are retained and used to fulfil the Charity's objects in future years.

OBJECTIVES AND ACTIVITIES

Charitable objects

The objects of the charity are the advancement of education generally within the Jewish Community and the prevention and relief of poverty within the Jewish Community.

GABRIEL CHARITABLE TRUST

REPORT OF THE TRUSTEES (CONT...)

YEAR ENDED 31 AUGUST 2021

Main activities
In planning our activities for the year we kept in mind the Charities Commission's guidance on public benefit.

The charity continued to make donations and grants within its stated objects.

Achievements and performance
During the year the Charity made donations totalling £25,401 (2020 - £11,753) to various charities in the UK, US and Israel.

Results for the year
Voluntary income totalled £26,252 (2020 - £12,582).

Auditors
The trustees consider that for the year ended 31 August 2021 the company was entitled to exemption from a statutory audit.

These financial statements have been prepared in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company No. 06333780
Charity No. 1121525

By order of the Trustees

.....

Date: 10th May 2022

GABRIEL CHARITABLE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 AUGUST 2021

The charity trustee (who is also the director of the Gabriel Charitable Trust for the purposes of company law) is responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustee to prepare financial statements for each year which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make reasonable and prudent judgements and estimates;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

By order of the Board

Trustee

Date: 18th May 2022

GABRIEL CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted Funds	
		2021	**2020**
		£	**£**
Income			
Voluntary income	2	26,252	12,582
Total income		26,252	12,582
Expenditure			
Charitable activities		26,172	12,494
Total expenditure	4	26,172	12,494
Net income for the year	6	80	88
Total funds brought forward		524	436
Total funds carried forward		604	524

The notes on pages 8 to 10 form part of these financial statements.

There are no recognised gains or losses in 2021 or 2020 other than the result for the years.

GABRIEL CHARITABLE TRUST

BALANCE SHEET

AS AT 31 AUGUST 2021

	Note	2021 £	2020 £
Current Assets			
Cash at bank and in hand		604	524
Net Current Assets		604	524
Total assets less current liabilities		604	524
Income Funds			
Unrestricted Funds	6	604	524

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
(b) the members have not required the company to obtain an audit of its financial statements for the year in accordance with Section 476; and
(c) that we acknowledge our responsibilities for:
  (1) ensuring that the company keeps accounting records which comply with Section 386, and
  (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 396 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements are prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies. The financial statements on page 6 to 10 were authorised for issue on

..... – Trustee

Company number: 06333780

GABRIEL CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONT...)

FOR THE YEAR ENDED 31 AUGUST 2021

2. **Voluntary income**

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GABRIEL CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

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Independent examiner's report on the accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A **Independent Examiner's Report**

Report to the trustees/ members of	Charity Name GABRIEL CHARITABLE TRUST
On accounts for the year ended	31 AUGUST 2021 — **Charity no (if any)** 1121525
Set out on pages	1 - 3 (remember to include the page numbers of additional sheets)

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [~~The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]~~]. *Delete* [ ] *if not applicable.*

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 connection with my examination, no matter has come to my attention (~~other than that disclosed below~~ *)

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 Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

** Please delete the words in the brackets if they do not apply.*

Signed: Gary K **Date:** 12 MAY 2022

Name: GARY KRAMRISCH (ALEXANDER & CO LLP)

Relevant professional qualification(s) or body (if any):	FCA (ICAEW)

Address:	C/O ALEXANDER & CO LLP
	17 ST ANN'S SQUARE
	MANCHESTER M2 7PW

Section B Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.