

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

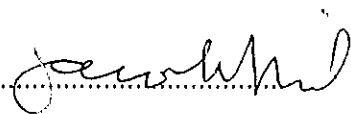
The trustees consider that for the year ended 31 August 2021 the company was entitled to exemption from a statutory audit.

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).

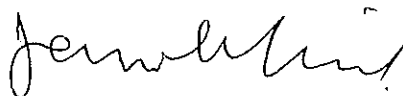
Company law requires the charity trustee to prepare financial statements for each year which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources, including the income and expenditure, of the charity for that period. In preparing the financial statements,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

19th 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

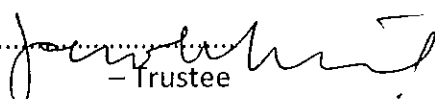
AS AT 31 AUGUST 2021

	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
	=====	=====

GABRIEL CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONT...)
FOR THE YEAR ENDED 31 AUGUST 2021

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 of 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

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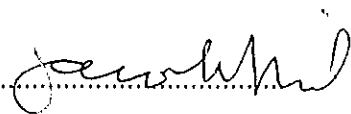
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Company No. 06333780

Charity No. 1121525

By order of the Trustees

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Date: 10th May 2022

GABRIEL CHARITABLE TRUST

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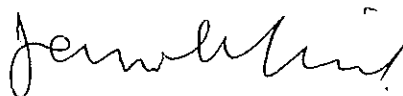
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By order of the Board

Trustee



Date:

19th May 2022

GABRIEL CHARITABLE TRUST
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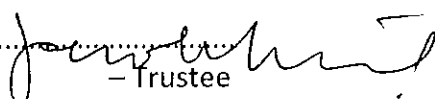
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Company number: 06333780

GABRIEL CHARITABLE TRUST
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GABRIEL CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONT...)

FOR THE YEAR ENDED 31 AUGUST 2021

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FOR THE YEAR ENDED 31 AUGUST 2021

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GABRIEL CHARITABLE TRUST

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FOR THE YEAR ENDED 31 AUGUST 2021

1. Accounting Policies

(a) Basis of accounting

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(b) Income

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(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

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:

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.