GOREEB CHILDREN EDUCATION TRUST

England & Wales · Charity number 1191196

Details

Status	Registered
Legal form	CIO
Registered	2020-09-08
Register	View on the Charity Commission register

Contact

Address	25 Nutberry Avenue Grays Essex UK
Phone	07747035591
Email	ifirst@hotmail.co.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE IN BANGLADESH, AND THE RELIEF OF THOSE IN FINANCIAL HARDSHIP BUT NOT EXCLUSIVELY BY THE PROVISION OF FUNDING TO CHITULIA CHOKMONUHUR PUR NURANI HAFIZIA MADRASAH.

Activities: Goreeb Children Education Trust will be fundraising to support Chitulia Chokmonuhur Pur Nurani Hafizia Madrasah in Bangladesh

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Bangladesh

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£597	£1,350	-	-
2024-03-31	£1,024	£0	-	-
2023-03-31	£559	£400	-	-
2022-03-31	£210	£0	-	-
2021-03-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Abdul Kadir	Chair	2020-08-09
Mohammed Chamir Ali		2020-08-09
SHAFIQUL ISLAM		2020-08-09
Samir Ali		2020-08-09

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GOREEB CHILDREN EDUCATION TRUST

England & Wales - Charity number 1191196

Accounts

Goreeb Children Education Trust
Charity Registration Number: 1191196

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

REPORTING ACCOUNTANTS:
SHEIKH AND CO
Bow Business Centre
153-159 Bow Road
London
E3 2SE
TEL: 020 3514 8993

Goreeb Children Education Trust

FOR THE YEAR ENDED 31 MARCH 2025

CONTENTS **Pages**

Information of financial Statements	:	3
Report of the Executive Committee	:	4
Statement of responsibilities of the Committee:		5
Independent Examiner's Report	:	6
Income and Expenditure Accounts	:	7
Statement of Assets and Liabilities	:	8
Notes to the Accounts		9

Goreeb Children Education Trust

FOR THE YEAR ENDED 31 MARCH 2025

MANAGEMENT COMMITTEE

CHAIR PERSON	Mr. Mohammed Abdul Kadir
GENERAL SECRETARY	Mr Samir Ali
TREASURER	Mr. Shafiqul Islam
ADDRESS	25 Nutberry Avenue Grays Essex RM1 62TL
BANKER	BARCLAYS BANK PLC
INDEPENDENT EXAMINER	SHEIKH AND CO Bow Business Centre 153-159 Bow road London E3 2SE TEL: 020 3514 8993

Charity's Trustees:

Mr. Mohammed Abdul Kadir
Mr Samir Ali
Mr. C. Ali
Mr. Shafiqul Islam

Goreeb Children Education Trust

REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements for the year ended 31 March 2025

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in 2005 in preparing the annual report and financial statements of the Charity.

Legal Status:

Charity: Registered with the Charity Commission, Charity Number: 1191196

Objects, Principal Activities and Organisation of the Charity

The Charity was established with aims & objectives as follows:

The Charity was established with a view to promoting the benefit of Bangladeshi people resident in the UK or Bangladesh by:

a) To Advance the education of Children in Bangladesh

b) The relief of financial hardship and releif of sickness and preservation of health among elderly people residing in Bangladesh

c) The relief of poverty throughout the world

Organisation:

A Management Committee, the members of which are trustees manages the affairs of the charity. The Management Committee manages the business of the charity including the paying of all exp

Trustees:

Trustees, who are all members of the executive committee, and who served during the year are set out on page 3.

The trustees are elected at the Annual General Meeting, for membership of the Executive Comm and serve until the end of the next Annual General Meeting, where they can stand for re- electio as members of the new Executive Committee.

Goreeb Children Education Trust

FOR THE YEAR ENDED 31 MARCH 2025

STATEMENTS OF RESPONSIBILITIES OF THE EXECUTIVE COMMITTEE

Law applicable to charities in England & Wales require the Committee to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year of its financial position at the end of the year. In preparing those financial statements, the Committee is required to:

A) Select suitable accounting policies and apply them consistently;
B) Make judgments 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 the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Committee is responsible for keeping 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 Charities Act 1993. 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.

INDEPENDENT EXAMINER

According to the provisions of the Charities Act 1993, the Committee has agreed that and audit is not required for this financial year. However due to provisions of the same act an independent examiner is required.

Transaction and financial position

The Statement of Financial Activities shows net deficit for the year of £-753 and our accumulated funds/liability stand at £961 in surplus total.

SHEIKH & CO carried out an independent examination of the accounts included in the report.

This report, which has been prepared in accordance with the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in 2005.

Approved by the trustees and signed on its behalf by

This report was approved by the Executive Committee on 30 December 2025 and signed on their behalf.

.....

Mr. Mohammed Abdul Kadir
(Chairman)
Date: 30/12/2025

.....

Mr Samir Ali
(General Secretary)
Date: 30/12/2025

Accountants' Report

To the Trustees of
Goreeb Children Education Trust

We report on the accounts for the year ended 31 March 2025 set out on pages 7 to 9 which have been prepared under the historical cost convention and the accounting policies set out in note 1 to the financial statements.

Respective Responsibilities of Trustees and Accountants

As described on page 5 the trustees are responsible for the preparation of the financial statements, and they consider that the trust is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion to you.

Basis of Opinion

We conducted our work in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the charity, and making such limited enquiries of the trustees and officers as we considered necessary for the purpose of this report. These procedures provide only the assurance expressed in our opinion.

Opinion

In our opinion:

(a) The accounts are in agreement with the accounting records kept by the charity under the requirements of the Statement of Recommended Practice – Accounting and Reporting by Charities;
(b) Having regard only to, and on the basis of, the information contained in those accounts:

(1) The accounts have been drawn up in a manner consistent with the accounting requirements specifiec the Statement of Recommended Practice – Accounting and Reporting by Charities, and
(2) The charity satisfied the conditions for the exemption from an audit of the accounts for the year specified in the Charities Act.

SHEIKH & CO
Incorporated Financial Accountants & Tax Advisers

SHEIKH AND CO
Bow Business Centre
153-159 Bow road
London
E3 2SE
Date: 30/12/2025

Goreeb Children Education Trust

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted	Restricted		2025 Total	2024 Total
	£	£		£	£
Receipts					
General Donation & Contribution	597			597	1,024
Cost of sales	1,350			1,350	
TOTAL INCOME	- 753	-	-	753	1,024
Less Payments					
TOTAL EXPENSES	-			-	-
NET SURPLUS /(SHORTFALL)	**- 753**	**-**	**-**	**753**	**1,024**

Goreeb Children Education Trust

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 March 2025

	NOTE	2025 £	2024 £
Current Assets			
Cash at Bank & in Hand		961	1714
		-	
		961	1714
Current Liabilities			
Amount falling due to one year	2		
NET CURRENT ASSETS / (LIABILITIES)		961	1714
TOTAL ASSETS LESS CURRENT LIABILITIES		961	1714

.....

Mr. Mohammed Abdul Kadir
(Chairman)
Date: 30/12/2025

.....

Mr Samir Ali
General Secretary
Date:30/12/2025

Goreeb Children Education Trust
FOR THE YEAR ENDED 31 MARCH 2025
NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

The financial statements have been compiled in accordance with the general directions given by the Charity Commission and with the Statements of recommended Practice.

a. Basis of Accounting
The accounts have been prepared under the historical cost convention of accounting.
b. Grants
Revenue grants are credited to the Income and Expenditure account on a receivable basis.
c. Donations
Donation are recorded on a receipt basis.

2. LIABILITIES

Amount failing due within one year	£
Interest Free Loan	-
Other Accruals	-
Accountancy	-
	-

GOREEB CHILDREN EDUCATION TRUST

England & Wales - Charity number 1191196

Accounts

Company Registration No. 1191196 (England and Wales)

GOREEB CHILDREN EDUCATION TRUST
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

GOREEB CHILDREN EDUCATION TRUST
ANNUAL REPORT AND UNAUDITED ACCOUNTS
CONTENTS

	Page
Company information	3
Director's report	4
Accountants' report	5
Income statement	6
Statement of financial position	7
Statement of changes in equity	8
Notes to the accounts	9
Detailed profit and loss account	10

GOREEB CHILDREN EDUCATION TRUST
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024

Director	Shafiqul Islam
Company Number	1191196 (England and Wales)
Registered Office	25 Nutberry Avenue GRAYS ESSEX RM1 62TL
Accountants	Sheikh and Co Bow Business Centre 153-159 Bow Road London London E3 2SE

GOREEB CHILDREN EDUCATION TRUST
(COMPANY NO: 1191196 ENGLAND AND WALES)
DIRECTOR'S REPORT

The director presents his report and accounts for the year ended 31 March 2024.

Directors

Shafiqul Islam held office during the whole of the period.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

.....

Shafiqul Islam
Director

Approved by the board on: 27 December 2024

ACCOUNTANTS' REPORT ON THE PREPARATION OF THE UNAUDITED STATUTORY STATEMENTS OF GOREEB CHILDREN EDUCATION TRUST (THE COMPANY) FOR THE YEAR ENDED 31 MARCH 2024

In order to assist you as the sole director to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of the company for the year ended 31 March 2024 which comprises of the profit and loss account, the balance sheet, and explanatory notes from the company's accounting records and from information and explanations which you have provided us with.

As a member firm of the Institute of Financial Accountants (IFA), we are subject to its ethical and other professional requirements which are detailed at https://ifa.org.uk/about-us/acting-in-the-public-interest/memberregulations.

This report is made solely to you as the sole director of the company, in accordance with the terms of our letter of engagement dated . Our work has been undertaken solely to prepare for your approval the financial statements of the company, and state those matters that we have agreed to state to you, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and you as the sole director for our work or for this report.

It is your duty to ensure that the company has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and financial performance of the company. You consider that the company is exempt from the statutory audit requirement for the year ended 31 March 2024.

We have not been instructed to carry out any assurance service on the financial statements of the company. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Sheikh and Co
Financial Accountants

Bow Business Centre
153-159 Bow Road
London
London
E3 2SE

27 December 2024

GOREEB CHILDREN EDUCATION TRUST
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Turnover	1,024	559
Cost of sales	-	(400)
Gross profit	1,024	159
Operating profit	1,024	159
Profit on ordinary activities before taxation	1,024	159
Tax on profit on ordinary activities	-	-
Profit for the financial year	1,024	159

GOREEB CHILDREN EDUCATION TRUST
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		1,714	690
Net current assets		1,714	690
Net assets		1,714	690
Capital and reserves			
Profit and loss account		1,714	690
Shareholders' funds		1,714	690

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board and authorised for issue on 27 December 2024 and were signed on its behalf by

Shafiqul Islam
Director

Company Registration No. 1191196

GOREEB CHILDREN EDUCATION TRUST
STATEMENT OF CHANGES IN EQUITY
AS AT 31 MARCH 2024

	Share capital £	Profit & loss account £	Total £
At 1 April 2022	-	531	531
Profit for the year		159	159
At 31 March 2023	-	690	690
At 1 April 2023	-	690	690
Profit for the year		1,024	1,024
At 31 March 2024	-	1,714	1,714

1 Statutory information

GOREEB CHILDREN EDUCATION TRUST is a private company, limited by shares, registered in England and Wales, registration number 1191196. The registered office is 25 Nutberry Avenue, GRAYS, ESSEX, RM1 62TL.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

4 Average number of employees

During the year the average number of employees was 0 (2023: 0).

GOREEB CHILDREN EDUCATION TRUST
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

This schedule does not form part of the statutory accounts.

	2024 £	2023 £
Turnover		
Fees	1,024	559
Cost of sales		
Purchases	-	400
Gross profit	1,024	159
Operating profit	1,024	159
Profit on ordinary activities before taxation	1,024	159

GOREEB CHILDREN EDUCATION TRUST

England & Wales - Charity number 1191196

Accounts

Company Registration No. 1191196 (England and Wales)

GOREEB CHILDREN EDUCATION TRUST
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

GOREEB CHILDREN EDUCATION TRUST
ANNUAL REPORT AND UNAUDITED ACCOUNTS
CONTENTS

	Page
Director's report	3
Accountants' report	4
Income statement	5
Statement of financial position	6
Statement of changes in equity	7
Notes to the accounts	8
Detailed profit and loss account	9

GOREEB CHILDREN EDUCATION TRUST
(COMPANY NO: 1191196 ENGLAND AND WALES)
DIRECTOR'S REPORT

The director presents his report and accounts for the year ended 31 March 2023.

Directors

Shafiqul Islam held office during the whole of the period.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

.....

Shafiqul Islam
Director

Approved by the board on: 28 December 2023

ACCOUNTANTS' REPORT ON THE PREPARATION OF THE UNAUDITED STATUTORY STATEMENTS OF GOREEB CHILDREN EDUCATION TRUST (THE COMPANY) FOR THE YEAR ENDED 31 MARCH 2023

In order to assist you as the sole director to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of the company for the year ended 31 March 2023 which comprises of the profit and loss account, the balance sheet, and explanatory notes from the company's accounting records and from information and explanations which you have provided us with.

As a member firm of the Institute of Financial Accountants (IFA), we are subject to its ethical and other professional requirements which are detailed at https://ifa.org.uk/about-us/acting-in-the-public-interest/memberregulations.

This report is made solely to you as the sole director of the company, in accordance with the terms of our letter of engagement dated . Our work has been undertaken solely to prepare for your approval the financial statements of the company, and state those matters that we have agreed to state to you, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and you as the sole director for our work or for this report.

It is your duty to ensure that the company has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and financial performance of the company. You consider that the company is exempt from the statutory audit requirement for the year ended 31 March 2023.

We have not been instructed to carry out any assurance service on the financial statements of the company. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Sheikh and Co
Financial Accountants

Bow Business Centre
153-159 Bow Road
London
London
E3 2SE

28 December 2023

GOREEB CHILDREN EDUCATION TRUST
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Turnover	559	-
Cost of sales	(400)	-
Gross profit	159	-
Operating profit	159	-
Profit on ordinary activities before taxation	159	-
Tax on profit on ordinary activities	-	-
Profit for the financial year	159	-

GOREEB CHILDREN EDUCATION TRUST
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		690	531
Net current assets		690	531
Net assets		690	531
Capital and reserves			
Profit and loss account		690	531
Shareholders' funds		690	531

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board and authorised for issue on 28 December 2023 and were signed on its behalf by

Shafiqul Islam
Director

Company Registration No. 1191196

GOREEB CHILDREN EDUCATION TRUST
STATEMENT OF CHANGES IN EQUITY
AS AT 31 MARCH 2023

	Share capital £	Profit & loss account £	Total £
At 1 April 2021	-	531	531
Profit for the year		-	-
At 31 March 2022	-	531	531
At 1 April 2022	-	531	531
Profit for the year		159	159
At 31 March 2023	-	690	690

1 Statutory information

GOREEB CHILDREN EDUCATION TRUST is a private company, limited by shares, registered in England and Wales, registration number 1191196. The registered office is 25 Nutberry Avenue, GRAYS, ESSEX, RM1 62TL.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

4 Average number of employees

During the year the average number of employees was 0 (2022: 0).

GOREEB CHILDREN EDUCATION TRUST
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

This schedule does not form part of the statutory accounts.

	2023	2022
	£	£
Turnover		
Fees	559	-
Cost of sales		
Purchases	400	-
Gross profit	159	-
Operating profit	159	-
Profit on ordinary activities before taxation	159	-

GOREEB CHILDREN EDUCATION TRUST

England & Wales - Charity number 1191196

Accounts

HM Revenue & Customs

Trust and Estate Tax Return 2022

for the year ended 5 April 2022 (2021–22)

Tax reference

Date 06/04/2022

HM Revenue & Customs

Issue address

GOREEB CHILDREN EDUCATION TRUST
25 Nutberry Avenue
GRAYS
ESSEX
RM1 62TL

Phone

For
Reference GOREEB

This notice requires you by law to send us a tax return giving details of income and disposals of chargeable assets, and any documents we ask for, for the year 6 April 2021 to 5 April 2022. We've sent you this paper form to fill in, but you can also file the tax return online using our internet service (you will need to buy commercial software).

Make sure the tax return, and any documents we ask for, reach us by:

- 31 October 2022 if you want us to calculate the trust's or estate's tax or if you file a paper tax return, or both, or
- 31 January 2023 if you file the return online

Whichever method you choose, the tax return and any documents asked for must reach us by the relevant deadline or we will charge an automatic penalty of £100.

If you file online, you have until 31 January to file the tax return and you'll receive an instant on-screen acknowledgement telling you that we've received it. You can still file online even if we've sent you a paper tax return. To file online, go directly to our official website by typing www.gov.uk/taxreturnforms into your internet browser address bar. Do not use a search website to find HMRC services online.

If this return has been issued to you after 31 July 2022, then you must make sure that you fill it in and return it by the later of:

- the relevant dates above, or
- 3 months after the date of issue

Make sure your payment of any tax the trust or estate owes reaches us by 31 January 2023. Otherwise you'll have to pay interest, and possibly a late payment penalty.

We may check the Trust and Estate Tax Return. There are penalties for supplying false or incomplete information.

Calculating the trust's or estate's tax

You can choose to calculate the trust or estate's tax. But if you do not want to, and providing we receive the return by 31 October 2022, we'll work out the tax for you and let you know if there is tax to pay by 31 January 2023.

However, if you file later than 31 October 2022 or 3 months after the date this notice was given, see the Trust and Estate Tax Calculation Guide (sent with this return unless we know you have a tax adviser).

The Trust and Estate Tax Return – your responsibilities

We have sent you pages 1 to 12 of the tax return.

You might need other forms – 'supplementary pages' – if the trust or estate had particular income or capital gains. Use page 3 to check.

You are responsible for sending us a complete and correct return, but we're here to help you get it right.

Ways we can help you:

- the Trust and Estate Tax Return Guide should answer most of your questions, go to www.gov.uk/taxreturnforms
- phone us on the number above

INCOME AND CAPITAL GAINS for the year ended 5 April 2022

Step 1

– read the notes in the Trust and Estate Tax Return Guide

You may not have to answer all the questions in this tax return.

Tick if this applies ▼

1) If you're the trustee of a bare trust (except an unauthorised unit trust), that is, one in which the beneficiary(ies) has/have an immediate and absolute title to both capital and income, you can go straight to Question 17 on page 10. Do not tick the box if you choose to complete the return. ☐

2) If you're the personal representative of a deceased person and completing this tax return for a period of administration and all the points below apply:

- all the income arose in the UK
- you do not want to claim relief (Questions 10A and 10B)
- no annual payments have been made out of capital (Question 11)
- all income has had tax deducted before you received it
- there are no accrued income profits or losses, no income from deeply discounted securities, gilt strips, company share buy-backs, offshore income gains, or gains on life insurance policies, life annuities or capital redemption policies where no tax is treated as having been paid on the gain
- no capital payments or benefits have been received from a non-resident, dual resident or immigrating trust

then, if you've made no chargeable disposals, go straight to Question 17 on page 10. ☐

If you've made chargeable disposals, answer Questions 5 and 6 at Step 2 and then Questions 17 to 22. ☐

3) If you're the trustee of an interest in possession trust (one which is exclusively an interest in possession trust), and:

- no income arose to the trust, or ☐
- all trust income is received directly by the beneficiary(ies), or ☐
- all the income arose in the UK and has had tax deducted before you received it, or ☐
- part of the income is received directly by the beneficiary(ies) and the part that is not received directly by the beneficiary(ies) comprises only income arising in the UK which has had tax deducted before you receive it ☐

and all of the following points apply

- the answer will be 'No' in box 8.13 of Question 8
- there are no accrued income profits or losses, no income from deeply discounted securities, gilt strips, company share buy-backs, offshore income gains, or gains on life insurance policies, life annuities or capital redemption policies
- you do not wish to claim reliefs (Questions 10A and 10B)
- no annual payments have been made out of capital (Question 11)
- no further capital has been added to the settlement (Question 12)
- no capital payments have been made to, or for the benefit of, relevant children of the settlor during their lifetime (Question 15)
- the trust has never been non-resident and has never received any capital from another trust which is, or at any time has been, non-resident (Question 16)

then, if you've made no chargeable disposals, go straight to Question 17 on page 10. ☐

If you've made chargeable disposals, answer Questions 5 and 6 at Step 2 and then Questions 17 to 22. ☐

4) If you're the trustee of a charitable trust you must complete the charity supplementary pages as well as this form:

- if you're claiming exemption from tax on all your income and gains, you can go straight to Question 7. You should answer Questions 10 and 11, if appropriate, and complete Questions 19, 20, and 22 ☒
- if you're claiming exemption from tax on only part of your income and gains, you must answer Questions 1 to 9 for any income for which you're not claiming exemption - you should answer Questions 10 and 11, if appropriate, and complete Questions 19, 20 and 22. ☐

5) In any other case, including if you're the trustee of an unauthorised unit trust, you should go to Step 2.

Step 2

Answer Questions 1 to 7 and 23 to check if you need supplementary pages to give details of particular income or gains. The notes in the Trust and Estate Tax Return Guide will help. When you've answered Questions 1 to 7 and Question 23, answer Question 8.

Go to www.gov.uk/taxreturnforms to download any supplementary pages that you need. Make sure you download the supplementary pages for the Trust and Estate Tax Return.

INCOME AND CAPITAL GAINS for the year ended 5 April 2022

Q1 Did the trust or estate make any profit or loss from a sole trade?
Read the note for this box in the Trust and Estate Tax Return Guide if you are the personal representative of a deceased Name at Lloyd's.

Make sure you have the supplementary pages you need, tick the box below when you have got them

Yes X — Trust and estate trade X

Q2 Did the trust or estate make any profit or loss or have any other income from a partnership?

Yes — Trust and estate partnership

Q3 Did the trust or estate receive any UK property income?

Yes — Trust and estate UK property

Q4 Did the trust or estate receive any income from foreign companies or savings institutions, offshore funds or trusts abroad, land and property abroad, or make gains on foreign life insurance policies?

Yes

Is the trust or estate claiming relief for foreign tax paid on foreign income or gains, or relief from UK tax under a Double Taxation Agreement?

Yes — Trust and estate foreign

Q5 Capital Gains Tax
Did the trust or estate dispose of chargeable assets?
Answer 'Yes' if the trust or estate disposed of chargeable assets and details of the gains or losses made are required in this return. Read the note for this box in the guide.

Yes

Answer 'Yes' if you want to make a claim or election for the year

Yes — Trust and estate capital gains

Q6 Is the trust claiming to be not resident in the UK, or dual resident in the UK and another country for all or part of the year?

Yes — Trust and estate non-residence

Q7 Is the trust claiming total or partial exemption from tax because of its charitable status?

Yes — Trust and estate charities

Q23 Pensions – in the case of an estate, are there any tax charges and/or taxable lump sums? Read the note for this box in the guide.

Yes — Estate pension charges etc

Q8 Read the notes for this question in the guide. Answer all the questions.

Are you completing this tax return:

	No	Yes
– for a period of administration	8.1 X	8.2
– as the trustee of an unauthorised unit trust	8.3 X	8.4
– as the trustee of an employment related trust	8.5 X	8.6
– as the trustee of a Heritage Maintenance Fund	8.7 X	8.8
– as the trustee of an Employer Financed Retirement Benefit Scheme (EFRBS)? If this happened during the return year enter the date the EFRBS first became operative in box 21.9	8.9 X	8.10

If you're a trustee:

– can any settlor (or living settlor's spouse or civil partner) benefit from the capital or income?	8.11 X	8.12
– are you a participator in an underlying non-resident company (a company that would be a close company if it were resident in the UK)?	8.13 X	8.14
– is the trust liable to Income Tax at the special trust rates (the trust rate of 45% or the dividend trust rate of 38.1%) on any part of the income or would it be on any income above the standard rate band (for example, you have discretion about paying income to beneficiaries)?	8.15 X	8.16
– has a valid vulnerable beneficiary election been made?	8.17 X	8.18

Step 3 **Now fill in any supplementary pages before answering Questions 9 to 22, as directed.**

Please use blue or black ink to fill in the Trust and Estate Tax Return. Please do not include pence. Round down income and gains. Round up tax credits and tax deductions. Round to the nearest pound.

Q9 **Did the trust or estate receive any other income not already included on the supplementary pages?** Yes ☐ If Yes, fill in boxes 9.1 to 9.26 as appropriate.

If you wish, you may in the following circumstances leave blank some of boxes 9.1 to 9.26:

a) if you're the trustee of an interest in possession trust (one which is exclusively an interest in possession trust), you may exclude income which has had tax deducted before you received it unless

(i) that income has not been received directly by the beneficiary and there are accrued income scheme losses to set against the interest or you're claiming losses against general income, or

(ii) its exclusion would make you liable to make a payment on account which would not be due if you included it – see page 15 of the Trust and Estate Tax Calculation Guide concerning payments on account before following this guidance

b) if you're the personal representative of a deceased person, you may exclude income which has had tax deducted before you received it unless there are accrued income scheme losses to set against the interest. If the reliefs claimed at Question 10A on page 6 exceed untaxed income, you will need to include estate income that has had tax deducted to make sure a repayment can be calculated

Have you received any taxed income which you are not including in this Trust and Estate Tax Return because (a) or (b) above apply? Yes ☐

■ Interest and alternative finance receipts

- Untaxed UK interest and alternative finance receipts – read the notes in the guide — Taxable amount **9.1** £

- Taxed UK interest and alternative finance receipts – read the notes in the guide (do not include Property Income Distributions)

Amount after tax taken off	Tax taken off	Gross amount before tax
9.2 £	**9.3** £	**9.4** £

- National Savings & Investments (other than First Option Bonds, Guaranteed Growth Bonds and Guaranteed Income Bonds) — Taxable amount **9.5** £

- National Savings & Investments, First Option Bonds, Guaranteed Growth Bonds and Guaranteed Income Bonds — Taxable amount **9.6** £

- Other income from UK savings and investments (except dividends)

Amount after tax taken off	Tax taken off	Gross amount before tax
9.7 £	**9.8** £	**9.9** £

INCOME for the year ended 5 April 2022

Dividends

- Dividends from UK companies (but excluding Property Income Distributions from UK Real Estate Investment Trusts or Property Authorised Investment Funds) — Total dividend — 9.10 £
- Dividend distributions from UK authorised unit trusts and open-ended investment companies — Total dividend/distribution — 9.11 £
- Stock dividends from UK companies — Total dividend — 9.12 £
- Bonus issues of securities and redeemable shares and loans written off — Taxable amount — 9.13 £

Gains on UK life insurance policies, life annuities and capital redemption policies

- on which no tax is treated as paid — Amount of gain — 9.14 £
- on which tax is treated as paid — Tax treated as paid — 9.15 £ — Amount of gain — 9.16 £

Other income

- Other income (including Property Income Distributions from UK Real Estate Investment Trusts or Property Authorised Investment Funds)
  - Amount after tax taken off — 9.17 £
  - Tax taken off — 9.18 £
  - Gross amount before tax — 9.19 £
  - Losses brought forward — 9.20 £
  - Losses used in 2021–22 — 9.21 £
  - 2021–22 losses carried forward — 9.22 £

Deemed income – read the notes in the guide

- Accrued Income Scheme profits and deeply discounted securities — Taxable amount — 9.23 £
- Other deemed income etc — Taxable amount — 9.24 £
- Company purchase of its own shares — box 9.25 not in use — Taxable amount — 9.26 £

Q9A Standard rate band

- Amount of standard rate band – read the notes in the guide — 9A.1 £

OTHER INFORMATION for the year ended 5 April 2022

Q10A **Do you want to claim any reliefs or have you made any annual payments, or patent royalty payments?** Yes

If Yes, fill in boxes 10.1A to 10.7A and/or 10.1B to 10.1C as appropriate. If not applicable, go to question 11.

- Personal representatives: interest on loans and payments made under alternative finance arrangements to pay Inheritance Tax — Amount of payment 10.1A £
- Trustees: annual payments — Amount of payment 10.2A £ | Tax taken off 10.3A £ | Gross amount 10.4A £
- Trustees: patent royalties — Amount of payment 10.5A £ | Tax taken off 10.6A £ | Gross amount 10.7A £

Q10B **Do you want to claim special Income Tax treatment where a valid vulnerable beneficiary election has effect?** Yes

If Yes, fill in box 10.1B. If not applicable, go to question 11.

- Amount of relief claimed 10.1B £

Q10C **Employee Benefit Trusts – do you want to claim relief for discretionary employment income payments?** Yes

If Yes, fill in box 10.1C. If not applicable, go to question 11.

- Amount of relief claimed – read the notes in the guide 10.1C £

Q11 **Were any annual payments made out of capital or out of income not brought into charge to Income Tax?** Yes

If Yes, fill in boxes 11.1 to 11.3 as appropriate. If not applicable, go to question 12.

- Annual payments — Amount of payment 11.1 £ | Tax taken off 11.2 £ | Gross amount 11.3 £

If you're a personal representative, go to Question 17. Do not fill in Questions 12 to 16.

Q12 **Have any assets or funds been put into the trust in year 2021–22?** Yes

If Yes, fill in boxes 12.1 to 12.9 as appropriate. If not applicable, go to question 13.

Settlor's name and address
12.1
Postcode

Description of asset
12.2

Value of asset
12.3 £

Settlor's name and address
12.4
Postcode

Description of asset
12.5

Value of asset
12.6 £

Q12 Continued

Settlor's name and address

12.7

Postcode

Description of asset

12.8

Value of asset

12.9 £

If you ticked box 8.15 in Question 8, on page 3, do not complete this page – please go to Question 16 on page 9 and carry on filling in the tax return.

If you have ticked box 8.16 in Question 8, on page 3, complete Questions 13 to 15A. Otherwise, go to Question 16.

Q13 Is any part of the trust income not liable to tax at the special trust rates?

Yes

If Yes, fill in boxes 13.7 to 13.21 below. Otherwise, fill in boxes 13.19 to 13.21 only.

Boxes 13.1 to 13.6, 13.9, 13.10, 13.15 and 13.16 are not being used

Income to beneficiaries whose entitlement is not subject to the trustees' (or any other person's) discretion

- Amount of income chargeable at the dividend ordinary rate — 13.7 £
- Trust management expenses applicable to the income in box 13.7 — 13.8 £
- Amount of income chargeable at the basic rate — 13.11 £
- Trust management expenses applicable to the income in box 13.11 — 13.12 £

Income allocated to specific purposes

- Amount of income chargeable at the dividend ordinary rate — 13.13 £
- Trust management expenses applicable to the income in box 13.13 — 13.14 £
- Amount of income chargeable at the basic rate — 13.17 £
- Trust management expenses applicable to the income in box 13.17 — 13.18 £

Trust management expenses

- Total amount of deductible trust management expenses – read the notes in the guide — 13.19 £
- Expenses set against income not liable at the special trust rates — Total of column above 13.20 £
- Total income not liable to UK Income Tax and not included elsewhere on this Trust and Estate Tax Return (non-resident trusts only) — 13.21 £

Q13A Is this a settlor-interested trust where part of the income is not settlor-interested?

Yes

If Yes, complete box 13A.1. If not applicable, go to question 14.

Complete box 13A.1 only if you have ticked both boxes 8.12 and 8.16 and part of the trust income, which is liable at the special trust rates, is not settlor-interested.

- Amount of tax pool applicable to income that is not settlor-interested – read the notes in the guide — 13A.1 £

OTHER INFORMATION for the year ended 5 April 2022

If you ticked box 8.15 in Question 8, on page 3, do not complete this page – please go to Question 16 on page 9 and carry on filling in the tax return.
If you have ticked box 8.16 in Question 8, on page 3, complete Questions 13 to 15A. Otherwise, go to Question 16.

Q14 **Have discretionary payments of income been made to beneficiaries? Trustees of Heritage Maintenance Funds: do not complete these boxes for expenditure on heritage property.**
Read the notes on this section in the guide before filling in these boxes.

Yes ☐

If Yes, fill in boxes 14.1 to 14.15 as appropriate. Otherwise, fill in box 14.15 only.

	Name of beneficiary		Net payment	Tick the box if the beneficiary was a relevant child of the settlor and the settlor was alive when payment was made.
14.1		14.2 £		☐
14.3		14.4 £		☐
14.5		14.6 £		☐
14.7		14.8 £		☐
14.9		14.10 £		☐
14.11		14.12 £		☐
14.13		14.14 £		☐

- Amount, if any, of unused tax pool brought forward from last year (enter '0' if appropriate) **14.15** £

Q15 **Have the trustees made any capital payments to, or for the benefit of, relevant children of the settlor during the settlor's lifetime?**

Yes ☐

If Yes, fill in box 15.1. If not applicable, go to question 15A.

- Total capital payments to relevant children — Amount paid **15.1** £

Q15A **Were there capital transactions between the trustees and the settlors?**

Yes ☐

If Yes, fill in boxes 15A.1 to 15A.12 as appropriate. If not applicable, go to question 16.

■ **Capital transactions between the trustees and settlors** – read the notes on this section in the guide and enter the name(s) of the settlor(s) in the 'Additional information' box, box 21.9

Date	Amount	Name of company (if appropriate)	Registered office
15A.1 / /	15A.2 £	15A.3	15A.4 Postcode
15A.5 / /	15A.6 £	15A.7	15A.8 Postcode
15A.9 / /	15A.10 £	15A.11	15A.12 Postcode

OTHER INFORMATION for the year ended 5 April 2022

Q16 **Has the trust at any time been non-resident or received any capital from another trust which is, or at any time has been, non-resident?**

If Yes, have the trustees made any capital payments to, or provided any benefits for, the beneficiaries?

Yes ☐

Yes ☐

If Yes, read the notes on this section in the Trust and Estate Tax Return Guide and, if appropriate, fill in box 16.1. If not applicable, go to question 17.

- Total capital payments or value of benefits provided **16.1** £

Please give details of the payments in box 16.1 in the boxes below. If there are insufficient boxes please provide the additional details on a separate sheet.

Name of beneficiary
16.2

Address of beneficiary
16.4
Postcode

Amount/value of payment/benefit
16.6 £

Name of beneficiary
16.3

Address of beneficiary
16.5
Postcode

Amount/value of payment/benefit
16.7 £

Name of beneficiary
16.8

Address of beneficiary
16.10
Postcode

Amount/value of payment/benefit
16.12 £

Name of beneficiary
16.9

Address of beneficiary
16.11
Postcode

Amount/value of payment/benefit
16.13 £

Name of beneficiary
16.14

Address of beneficiary
16.16
Postcode

Amount/value of payment/benefit
16.18 £

Name of beneficiary
16.15

Address of beneficiary
16.17
Postcode

Amount/value of payment/benefit
16.19 £

If you've received capital from any other trust which is, or at any time has been, non-resident please provide the following details.

Name of trust
16.20

Address of trustee
16.22
Postcode

Date trust set up
16.21 / /

Amount of value received
16.23 £

OTHER INFORMATION for the year ended 5 April 2022

Q17 **Do you want to calculate the tax?** Yes X

If Yes, do it now and then fill in boxes 17.1 to 17.10 below.

To get the Trust and Estate Tax Calculation Guide, go to www.gov.uk/taxreturnforms

- Total tax due for 2021–22 before you made any payments on account (put the amount in brackets if an overpayment) — 17.1 £ 0.00
- Tax due for earlier years — 17.2 £
- Tick box 17.3 if you've calculated tax overpaid for earlier years and enter the amount in box 17.4 — 17.3 — 17.4 £
- Tick box 17.5 if you're making a claim to reduce your payments on account. Enter your reduced payment in box 17.7 and say why in the 'Additional information' box, box 21.9 — 17.5 — Tick box 17.6 if you do not need to make payments on account 17.6 X
- Your first payment on account for 2022–23 (include the pence) — 17.7 £
- Tick box 17.8 if you're claiming a repayment of 2022–23 tax now and enter the amount in box 17.9 — 17.8 — 17.9 £
- Pension charges due – enter the amount from box 27 of the Working Sheet in the Notes on Estate Pension Charges etc — 17.10 £

Q18 **If the trust or estate has paid too much tax do you want to claim a repayment?** Yes

(If you do not tick 'Yes', or the tax overpaid is below £10, we'll use the amount you're owed to reduce the next tax bill.)

If Yes, fill in boxes 18.1 to 18.12 as appropriate. If not applicable, go to question 19.

If the tax has been paid by credit or debit card, we will always try to repay back to the card first before making any repayment as requested below.

Should the repayment (or payment) be sent:

- to your bank or building society account? Tick box 18.1 and fill in boxes 18.3 to 18.7 — 18.1
- If you do not have a bank or building society account, read the notes for this question in the guide, tick box 18.8A — 18.8A

or

- to your nominee's bank or building society account? Tick box 18.2 and fill in boxes 18.3 to 18.7 and boxes 18.9A to 18.12 as required — 18.2
- If you would like a cheque to be sent to your nominee, tick box 18.8B and fill in boxes 18.9A to 18.12 as required — 18.8B
- If your nominee is your adviser, tick box 18.9A — 18.9A

Name of bank or building society — 18.3

Name of account holder — 18.4

Branch sort code — 18.5

Account number — 18.6

Building society reference — 18.7

Adviser's reference for you (if your nominee is your adviser) — 18.9B

I authorise

Name of your nominee or adviser — 18.10

Address of nominee or adviser — 18.11

Postcode

to receive on my behalf the amount due

18.12 **This authority must be signed by you. A photocopy of your signature will not do.**

Signature

OTHER INFORMATION for the year ended 5 April 2022

Q19 **Please provide a daytime phone number in case we need to contact you with any questions about the information you have provided in this return or in the Trust Register**

For more information about the Trust Register, go to www.gov.uk/trusts-taxes/registering-a-trust

- Your daytime phone number (including the area code) **19.1**

Q20 **You have a responsibility to ensure the information you have supplied on the Trust Register is accurate and up to date to the best of your knowledge and belief.**

Tick this box if there have been any changes or additions to the people associated with the trust, and you've provided the updated details on the Trust Register or you've confirmed on the Trust Register that there have been no changes to the trust. **20.1** ☐

These people include trustees, personal representatives, beneficiaries, members of the class of beneficiaries, settlors, protectors, agents or any other natural person exercising effective control over the trust.

Q21 **Other information**

- If you're completing this Trust and Estate Tax Return as a personal representative, please enter in box 21.1 the date of death of the deceased. **21.1** Date / /
- If the administration period ceased in the year to 5 April 2022, please enter in box 21.2 the date of cessation. **21.2** Date / /
- If the administration period ceased in the year to 5 April 2022 and there is a trust created by the deceased's will or the rules of intestacy that apply in England & Wales, please tick box 21.3. Read the notes in the guide. **21.3** ☐
- If you are a trustee and the trust was terminated in the year to 5 April 2022 please enter in box 21.4 the date of termination and, in the 'Additional information' box, box 21.9, the reason for termination. **21.4** Date / /
- If this Trust and Estate Tax Return contains any figures that are provisional because you do not yet have final figures, please tick box 21.5. Read the notes for this question in the guide. **21.5** ☐
- If any 2021–22 tax was refunded directly by the HM Revenue and Customs office, or (personal representatives only) by the Jobcentre Plus (in Northern Ireland, the Social Security Agency), please enter the amount in box 21.6. Do not include any refunds of excessive payments on account or any Gift Aid repayments claimed from HMRC Charities. **21.6** Amount £
- I declare that all coronavirus support payments such as Coronavirus Job Retention Scheme received in the period of this tax return have been included as taxable income when calculating profits Read the notes for this question in the guide. **21.6A** ☐

■ **Incorrectly claimed coronavirus support scheme payments**

Only fill in this section if you incorrectly claimed any payments from the Coronavirus Job Retention Scheme, Eat Out to Help Out Scheme or from any other applicable HMRC coronavirus support scheme and you still need to tell HMRC. Read the notes in the Trust and Estate Tax Return Guide.

- Amount of HMRC coronavirus support scheme payments incorrectly claimed **21.6B** £

- **Disclosure of tax avoidance schemes**

Read the notes about boxes 21.7 and 21.8 in the Trust and Estate Tax Return Guide.

Scheme reference number or promoter reference number **21.7**

Tax year in which the expected advantage arises – year ended 5 April **21.8**

Please do not include any changes of circumstances (for example, name and address) relating to the lead trustee, other trustees, settlors, beneficiaries, class of beneficiaries, protectors, agents or any other natural person exercising effective control over the trust in box 21.9.

21.9 **Additional information**

Q22 Declaration

I have filled in and am sending back to you the following Trust and Estate Tax Return pages:

1 to 12 of this form	X	Trust and estate UK property		Trust and estate non-residence	
Trust and estate trade	X	Trust and estate foreign		Trust and estate charities	
Trust and estate partnership		Trust and estate capital gains		Estate pension charges etc	

Before you send the completed tax return back you must sign the statement below.

If you give false information or conceal any part of trust or estate income or chargeable gains, you may be liable to financial penalties and/or you may be prosecuted.

22.1 **The information I have given in this tax return is correct and complete to the best of my knowledge and belief.**

Signature

Date 17/02/2023

- Please print your name in box 22.2

22.2

- Enter the capacity in which you're signing in box 22.3

22.3

HM Revenue & Customs

Trust and Estate Trade

for the year ended 5 April 2022 (2021-22)

Name of trust or estate

GOREEB CHILDREN EDUCATION TRUST

Tax reference

The Notes tell you when you need to complete more than one set of 'Trust and Estate Trade' pages. You must complete a separate copy of these pages for each trade and for each set of accounts relating to the basis period. Box numbers 1.9, 1.82 and 1.94 to 1.96 are not used on these pages. To get notes and helpsheets that will help you fill in this form, go to www.gov.uk/taxreturnforms

Business details

Name of business

1.1 GOREEB CHILDREN EDUCATION TR

Description of business

1.2 EDUCATIONAL SUPPORT

Address of business

1.3 25 Nutberry Avenue
GRAYS
ESSEX
Postcode RM1 62TL

Accounting period

Please read the notes before filling in these boxes.

Start 1.4 01 / 04 /21

End 1.5 31 / 03 /22

- Tick box 1.6 if the details in boxes 1.1 or 1.3 have changed since the last Trust and Estate Tax Return 1.6
- Date started if after 5 April 2021 1.7 08 / 09 /20
- Date ceased if before 6 April 2022 1.8 / /
- Tick box 1.10 if you entered details for all relevant accounting periods on last year's Trust and Estate Tax Return and boxes 1.14 to 1.73 and 1.99 to 1.115 will be blank 1.10
- Tick box 1.11 if the accounts do not cover the period from the last accounting date (explain why in the 'Additional information' box, box 1.116 on page TT 4) 1.11
- Tick box 1.12 if the accounting date has changed (only if this is a permanent change and you want it to count for tax) 1.12
- Tick box 1.13 if this is the second or additional change (explain in box 1.116 on page TT 4 why you have not used the same date as last year) 1.13
- Tick box 1.13A if you used cash basis, money actually received and paid out to calculate your income and expenses 1.13A

Capital allowances and balancing charges

	Capital allowances	Balancing charges
Capital allowances at 18% on equipment including cars with lower CO2 emissions	1.14 £	1.15 £
Capital allowances at 6% on equipment including cars with higher CO2 emissions	1.16 £	1.17 £
Electric charge-point allowance	1.18 £	1.19 £
The Structures and Buildings Allowance	1.18A £	
Freeport Structures and Buildings Allowance	1.18B £	
Zero-emission car allowance	1.18C £	
100%, enhanced and other capital allowances	1.20 £	1.21 £
Total capital allowances/balancing charges	total of column above 1.22 £	total of column above 1.23 £

Income and expenses

If the annual turnover was £30,000 or more, ignore boxes 1.24 to 1.26. Instead, fill in page TT 2.

If the annual turnover was below £30,000, fill in boxes 1.24 to 1.26 instead of page TT 2. Please read the notes.

Turnover including other business receipts and goods taken for personal use and balancing charges from box 1.23	1.24 £
Expenses allowable for tax including capital allowances from box 1.22	1.25 £
Net profit (put figure in brackets if a loss)	box 1.24 minus box 1.25 1.26 £

Income and expenses

You must fill in this page if the annual turnover was £30,000 or more – read the notes.

If the trust or estate was registered for VAT, do the figures in boxes 1.29 to 1.64 include VAT? **1.27** ☐ or exclude VAT? **1.28** ☐

	Disallowable expenses included in boxes 1.46 to 1.63	Total expenses
		Sales/business income (turnover) **1.29** £
• Cost of sales	**1.30** £	**1.46** £
• Construction industry subcontractor costs	**1.31** £	**1.47** £
• Other direct costs	**1.32** £	**1.48** £
		Gross profit/(loss) box 1.29 minus (boxes 1.46 + 1.47 + 1.48) **1.49** £
		Other Income/profits (including CJRS grants and other coronavirus grants) – read the notes **1.50** £
• Employee costs	**1.33** £	**1.51** £
• Premises costs	**1.34** £	**1.52** £
• Repairs	**1.35** £	**1.53** £
• General administrative expenses	**1.36** £	**1.54** £
• Motor expenses	**1.37** £	**1.55** £
• Travel and subsistence	**1.38** £	**1.56** £
• Advertising, promotion and entertainment	**1.39** £	**1.57** £
• Legal and professional costs	**1.40** £	**1.58** £
• Bad debts	**1.41** £	**1.59** £
• Interest and alternative finance payments	**1.42** £	**1.60** £
• Other finance charges	**1.43** £	**1.61** £
• Depreciation and loss/(profit) on sale	**1.44** £	**1.62** £
• Other expenses	**1.45** £	**1.63** £
	Put the total of boxes 1.30 to 1.45 in box 1.66 below	**Total expenses** total of boxes 1.51 to 1.63 **1.64** £
		Net profit/(loss) boxes 1.49 + 1.50 minus 1.64 **1.65** £

Tax adjustments to net profit or loss

• Disallowable expenses	boxes 1.30 to 1.45 **1.66** £
• Goods taken for personal use and other adjustments (apart from disallowable expenses) that increase profits	**1.67** £
• Balancing charges (from box 1.23)	**1.68** £
Total additions to net profit (deduct from net loss)	boxes 1.66 + 1.67 + 1.68 **1.69** £
• Capital allowances (from box 1.22)	**1.70** £
• Deductions from net profit (add to net loss)	**1.71** £
	boxes 1.70 + 1.71 **1.72** £
Net business profit for tax purposes (put figure in brackets if a loss)	boxes 1.65 + 1.69 minus 1.72 **1.73** £

You must fill in boxes 1.74 and 1.75 and all other boxes on this page that apply to the trust or estate.

Adjustments to arrive at taxable profit or loss

Basis period starts **1.74** / / and ends **1.75** / /

Profit or loss of this account for tax purposes (box 1.26 or box 1.73) **1.76** £

Adjustment to arrive at profit or loss for this basis period **1.77** £

- Overlap profit brought forward **1.78** £
- Overlap relief used this year **1.79** £
- Overlap profit carried forward (box 1.78 minus box 1.79) **1.80** £
- Averaging for farmers and creators of literary or artistic works (read the notes if you made a loss for 2021–22) **1.81** £

Net profit for 2021–22 (if a loss, enter '0') **1.83** £ 0

Allowable loss for 2021–22 (if a profit, enter '0') **1.84** £ 0

- Loss offset against other income for 2021–22 **1.85** £
- Loss – calculate relief by reference to earlier years **1.86** £
- Loss to carry forward (that is, an allowable loss not claimed in any other way) **1.87** £
- Losses brought forward from earlier years **1.88** £
- Losses brought forward from earlier years used this year **1.89** £

Taxable profit after losses brought forward (box 1.83 minus box 1.89) **1.90** £ 0

- Any other business income **1.91** £

Total taxable profits from this business (boxes 1.90 + 1.91) **1.92** £ 0

- Tick box 1.93 if the figure in box 1.92 is provisional **1.93**

Subcontractors in the construction industry

- Deductions on payment and deduction statements from contractors – construction industry subcontractors only **1.97** £

Tax taken off trading income

- Any tax taken off trading income (excluding deductions made by contractors on account of tax) **1.98** £

Summary of balance sheet

Leave these boxes blank if there is no balance sheet.

Assets

• Plant, machinery and motor vehicles	1.99	£	
• Other fixed assets (for example premises, goodwill, investments)	1.100	£	
• Stock and work in progress	1.101	£	
• Debtors/prepayments/other current assets	1.102	£	
• Bank/building society balances	1.103	£	
• Cash in hand	1.104	£ 210	
		total of boxes 1.99 to 1.104	1.105 £ 210

Liabilities

• Trade creditors/accruals	1.106	£	
• Loans and overdrawn bank accounts	1.107	£	
• Other liabilities	1.108	£	
		total of boxes 1.106 to 1.108	1.109 £

Net business assets (put the figure in brackets if there were net business liabilities)

box 1.105 minus box 1.109 — 1.110 £ 210

Represented by

Capital account

• Balance at start of period*	1.111	£	
• Net profit/(loss)*	1.112	£	
• Capital introduced	1.113	£ 210	
• Drawings	1.114	£	
• Balance at end of period*		total of boxes 1.111 to 1.113 minus box 1.114	1.115 £ 210

* If the capital account is overdrawn, or the business made a net loss, enter the figure in brackets.

1.116 Additional information

Now fill in any other supplementary pages that apply to you. Otherwise, go back to page 4 of the Trust and Estate Tax Return and finish filling it in.

GOREEB CHILDREN EDUCATION TRUST

England & Wales - Charity number 1191196

Accounts

HM Revenue & Customs

Trust and Estate Tax Return 2021

for the year ended 5 April 2021 (2020–21)

Tax reference

Date 06/04/2021

HM Revenue & Customs

Issue address

GOREEB CHILDREN EDUCATION TRUST
25 Nutberry Avenue
GRAYS
ESSEX
RM1 62TL

Phone

For
Reference GOREEB

This notice requires you by law to send us a tax return giving details of income and disposals of chargeable assets, and any documents we ask for, for the year 6 April 2020 to 5 April 2021. We've sent you this paper form to fill in, but you can also file the tax return online using our internet service (you will need to buy commercial software).

Make sure the tax return, and any documents we ask for, reach us by:

- 31 October 2021 if you want us to calculate the trust's or estate's tax or if you file a paper tax return, or both, or
- 31 January 2022 if you file the return online

Whichever method you choose, the tax return and any documents asked for must reach us by the relevant deadline or we will charge an automatic penalty of £100.

If you file online, you have until 31 January to file the tax return and you'll receive an instant on-screen acknowledgement telling you that we've received it. You can still file online even if we've sent you a paper tax return. To file online, go directly to our official website by typing www.gov.uk/taxreturnforms into your internet browser address bar. Do not use a search website to find HMRC services online.

If this return has been issued to you after 31 July 2021, then you must make sure that you fill it in and return it by the later of:

- the relevant dates above, or
- 3 months after the date of issue

Make sure your payment of any tax the trust or estate owes reaches us by 31 January 2022. Otherwise you'll have to pay interest, and possibly a late payment penalty.

We may check the Trust and Estate Tax Return. There are penalties for supplying false or incomplete information.

Calculating the trust's or estate's tax

You can choose to calculate the trust or estate's tax. But if you do not want to, and providing we receive the return by 31 October 2021, we'll work out the tax for you and let you know if there is tax to pay by 31 January 2022.

However, if you file later than 31 October 2021 or 3 months after the date this notice was given, see the Trust and Estate Tax Calculation Guide (sent with this return unless we know you have a tax adviser).

The Trust and Estate Tax Return – your responsibilities

We have sent you pages 1 to 12 of the tax return.

You might need other forms – 'supplementary pages' – if the trust or estate had particular income or capital gains. Use page 3 to check.

You are responsible for sending us a complete and correct return, but we're here to help you get it right.

Ways we can help you:

- the Trust and Estate Tax Return Guide should answer most of your questions, go to www.gov.uk/taxreturnforms
- phone us on the number above

INCOME AND CAPITAL GAINS for the year ended 5 April 2021

Step 1

– read the notes in the Trust and Estate Tax Return Guide

You may not have to answer all the questions in this tax return.

Tick if this applies ▼

1) If you're the trustee of a bare trust (except an unauthorised unit trust), that is, one in which the beneficiary(ies) has/have an immediate and absolute title to both capital and income, you can go straight to Question 17 on page 10. Do not tick the box if you choose to complete the return. ☐

2) If you're the personal representative of a deceased person and completing this tax return for a period of administration and all the points below apply:

- all the income arose in the UK
- you do not want to claim relief (Questions 10A and 10B)
- no annual payments have been made out of capital (Question 11)
- all income has had tax deducted before you received it
- there are no accrued income profits or losses, no income from deeply discounted securities, gilt strips, company share buy-backs, offshore income gains, or gains on life insurance policies, life annuities or capital redemption policies where no tax is treated as having been paid on the gain
- no capital payments or benefits have been received from a non-resident, dual resident or immigrating trust

then, if you've made no chargeable disposals, go straight to Question 17 on page 10. ☐

If you've made chargeable disposals, answer Questions 5 and 6 at Step 2 and then Questions 17 to 22. ☐

3) If you're the trustee of an interest in possession trust (one which is exclusively an interest in possession trust), and:

- no income arose to the trust, or ☐
- all trust income is received directly by the beneficiary(ies), or ☐
- all the income arose in the UK and has had tax deducted before you received it, or ☐
- part of the income is received directly by the beneficiary(ies) and the part that is not received directly by the beneficiary(ies) comprises only income arising in the UK which has had tax deducted before you receive it ☐

and all of the following points apply

- the answer will be 'No' in box 8.13 of Question 8
- there are no accrued income profits or losses, no income from deeply discounted securities, gilt strips, company share buy-backs, offshore income gains, or gains on life insurance policies, life annuities or capital redemption policies
- you do not wish to claim reliefs (Questions 10A and 10B)
- no annual payments have been made out of capital (Question 11)
- no further capital has been added to the settlement (Question 12)
- no capital payments have been made to, or for the benefit of, relevant children of the settlor during their lifetime (Question 15)
- the trust has never been non-resident and has never received any capital from another trust which is, or at any time has been, non-resident (Question 16)

then, if you've made no chargeable disposals, go straight to Question 17 on page 10. ☐

If you've made chargeable disposals, answer Questions 5 and 6 at Step 2 and then Questions 17 to 22. ☐

4) If you're the trustee of a charitable trust you must complete the charity supplementary pages as well as this form:

- if you're claiming exemption from tax on all your income and gains, you can go straight to Question 7. You should answer Questions 10 and 11, if appropriate, and complete Questions 19, 20, and 22 ☒
- if you're claiming exemption from tax on only part of your income and gains, you must answer Questions 1 to 9 for any income for which you're not claiming exemption - you should answer Questions 10 and 11, if appropriate, and complete Questions 19, 20 and 22. ☐

5) In any other case, including if you're the trustee of an unauthorised unit trust, you should go to Step 2.

Step 2

Answer Questions 1 to 7 and 23 to check if you need supplementary pages to give details of particular income or gains. The notes in the Trust and Estate Tax Return Guide will help. When you've answered Questions 1 to 7 and Question 23, answer Question 8.

Go to www.gov.uk/taxreturnforms to download any supplementary pages that you need. Make sure you download the supplementary pages for the Trust and Estate Tax Return.

INCOME AND CAPITAL GAINS for the year ended 5 April 2021

Make sure you have the supplementary pages you need, tick the box below when you have got them

Q1 Did the trust or estate make any profit or loss from a sole trade? Read the note for this box in the Trust and Estate Tax Return Guide if you are the personal representative of a deceased Name at Lloyd's. — Yes [X] — Trust and estate trade [X]

Q2 Did the trust or estate make any profit or loss or have any other income from a partnership? — Yes [ ] — Trust and estate partnership [ ]

Q3 Did the trust or estate receive any UK property income? — Yes [ ] — Trust and estate UK property [ ]

Q4 Did the trust or estate receive any income from foreign companies or savings institutions, offshore funds or trusts abroad, land and property abroad, or make gains on foreign life insurance policies? — Yes [ ]

Is the trust or estate claiming relief for foreign tax paid on foreign income or gains, or relief from UK tax under a Double Taxation Agreement? — Yes [ ] — Trust and estate foreign [ ]

Q5 Capital Gains Tax
Did the trust or estate dispose of chargeable assets?
Answer 'Yes' if the trust or estate disposed of chargeable assets and details of the gains or losses made are required in this return. Read the note for this box in the guide. — Yes [ ]

Answer 'Yes' if you want to make a claim or election for the year — Yes [ ] — Trust and estate capital gains [ ]

Q6 Is the trust claiming to be not resident in the UK, or dual resident in the UK and another country for all or part of the year? — Yes [ ] — Trust and estate non-residence [ ]

Q7 Is the trust claiming total or partial exemption from tax because of its charitable status? — Yes [ ] — Trust and estate charities [ ]

Q23 Pensions – in the case of an estate, are there any tax charges and/or taxable lump sums? Read the note for this box in the guide. — Yes [ ] — Estate pension charges etc [ ]

Q8 Read the notes for this question in the guide. Answer all the questions.

Are you completing this tax return:	No	Yes
– for a period of administration	8.1 [X]	8.2 [ ]
– as the trustee of an unauthorised unit trust	8.3 [X]	8.4 [ ]
– as the trustee of an employment related trust	8.5 [X]	8.6 [ ]
– as the trustee of a Heritage Maintenance Fund	8.7 [X]	8.8 [ ]
– as the trustee of an Employer Financed Retirement Benefit Scheme (EFRBS)? If this happened during the return year enter the date the EFRBS first became operative in box 21.9	8.9 [X]	8.10 [ ]
If you're a trustee:		
– can any settlor (or living settlor's spouse or civil partner) benefit from the capital or income?	8.11 [X]	8.12 [ ]
– are you a participator in an underlying non-resident company (a company that would be a close company if it were resident in the UK)?	8.13 [X]	8.14 [ ]
– is the trust liable to Income Tax at the special trust rates (the trust rate of 45% or the dividend trust rate of 38.1%) on any part of the income or would it be on any income above the standard rate band (for example, you have discretion about paying income to beneficiaries)?	8.15 [X]	8.16 [ ]
– has a valid vulnerable beneficiary election been made?	8.17 [X]	8.18 [ ]

Step 3 **Now fill in any supplementary pages before answering Questions 9 to 22, as directed.**

Please use blue or black ink to fill in the Trust and Estate Tax Return. Please do not include pence. Round down income and gains. Round up tax credits and tax deductions. Round to the nearest pound.

Q9 Did the trust or estate receive any other income not already included on the supplementary pages? Yes ☐ If Yes, fill in boxes 9.1 to 9.26 as appropriate.

If you wish, you may in the following circumstances leave blank some of boxes 9.1 to 9.26:

a) if you're the trustee of an interest in possession trust (one which is exclusively an interest in possession trust), you may exclude income which has had tax deducted before you received it unless

(i) that income has not been received directly by the beneficiary and there are accrued income sheme losses to set against the interest or you're claiming losses against general income, or

(ii) its exclusion would make you liable to make a payment on account which would not be due if you included it – see page 15 of the Trust and Estate Tax Calculation Guide concerning payments on account before following this guidance

b) if you're the personal representative of a deceased person, you may exclude income which has had tax deducted before you received it unless there are accrued income scheme losses to set against the interest. If the reliefs claimed at Question 10A on page 6 exceed untaxed income, you will need to include estate income that has had tax deducted to make sure a repayment can be calculated

Have you received any taxed income which you are not including in this Trust and Estate Tax Return because (a) or (b) above apply? Yes ☐

Interest and alternative finance receipts

- Untaxed UK interest and alternative finance receipts – read the notes in the guide — Taxable amount 9.1 £
- Taxed UK interest and alternative finance receipts – read the notes in the guide (do not include Property Income Distributions) — Amount after tax taken off 9.2 £ | Tax taken off 9.3 £ | Gross amount before tax 9.4 £
- National Savings & Investments (other than First Option Bonds, Guaranteed Growth Bonds and Guaranteed Income Bonds) — Taxable amount 9.5 £
- National Savings & Investments, First Option Bonds, Guaranteed Growth Bonds and Guaranteed Income Bonds — Taxable amount 9.6 £
- Other income from UK savings and investments (except dividends) — Amount after tax taken off 9.7 £ | Tax taken off 9.8 £ | Gross amount before tax 9.9 £

INCOME for the year ended 5 April 2021

Dividends

- Dividends from UK companies (but excluding Property Income Distributions from UK Real Estate Investment Trusts or Property Authorised Investment Funds)

  Total dividend
  9.10 £

- Dividend distributions from UK authorised unit trusts and open-ended investment companies

  Total dividend/distribution
  9.11 £

- Stock dividends from UK companies

  Total dividend
  9.12 £

- Bonus issues of securities and redeemable shares and loans written off

  Taxable amount
  9.13 £

Gains on UK life insurance policies, life annuities and capital redemption policies

- on which no tax is treated as paid

  Amount of gain
  9.14 £

- on which tax is treated as paid

  Tax treated as paid
  9.15 £

  Amount of gain
  9.16 £

Other income

- Other income (including Property Income Distributions from UK Real Estate Investment Trusts or Property Authorised Investment Funds)

  Amount after tax taken off
  9.17 £

  Tax taken off
  9.18 £

  Gross amount before tax
  9.19 £

  Losses brought forward
  9.20 £

  Losses used in 2020–21
  9.21 £

  2020–21 losses carried forward
  9.22 £

Deemed income – read the notes in the guide

- Accrued Income Scheme profits and deeply discounted securities

  Taxable amount
  9.23 £

- Other deemed income etc

  Taxable amount
  9.24 £

- Company purchase of its own shares

  box 9.25 not in use

  Taxable amount
  9.26 £

Q9A Standard rate band

- Amount of standard rate band – read the notes in the guide

  9A.1 £

OTHER INFORMATION for the year ended 5 April 2021

Q10A **Do you want to claim any reliefs or have you made any annual payments, or patent royalty payments?** Yes ☐

If Yes, fill in boxes 10.1A to 10.7A and/or 10.1B to 10.1C as appropriate. If not applicable, go to question 11.

- Personal representatives: interest on loans and payments made under alternative finance arrangements to pay Inheritance Tax — Amount of payment 10.1A £
- Trustees: annual payments — Amount of payment 10.2A £ | Tax taken off 10.3A £ | Gross amount 10.4A £
- Trustees: patent royalties — Amount of payment 10.5A £ | Tax taken off 10.6A £ | Gross amount 10.7A £

Q10B **Do you want to claim special Income Tax treatment where a valid vulnerable beneficiary election has effect?** Yes ☐

If Yes, fill in box 10.1B. If not applicable, go to question 11.

- Amount of relief claimed 10.1B £

Q10C **Employee Benefit Trusts – do you want to claim relief for discretionary employment income payments?** Yes ☐

If Yes, fill in box 10.1C. If not applicable, go to question 11.

- Amount of relief claimed – read the notes in the guide 10.1C £

Q11 **Were any annual payments made out of capital or out of income not brought into charge to Income Tax?** Yes ☐

If Yes, fill in boxes 11.1 to 11.3 as appropriate. If not applicable, go to question 12.

- Annual payments — Amount of payment 11.1 £ | Tax taken off 11.2 £ | Gross amount 11.3 £

If you're a personal representative, go to Question 17. Do not fill in Questions 12 to 16.

Q12 **Have any assets or funds been put into the trust in year 2020–21?** Yes ☐

If Yes, fill in boxes 12.1 to 12.9 as appropriate. If not applicable, go to question 13.

Settlor's name and address
12.1
Postcode

Description of asset
12.2

Value of asset
12.3 £

Settlor's name and address
12.4
Postcode

Description of asset
12.5

Value of asset
12.6 £

Q12 Continued

Settlor's name and address

12.7

Postcode

Description of asset

12.8

Value of asset

12.9 £

If you ticked box 8.15 in Question 8, on page 3, do not complete this page – please go to Question 16 on page 9 and carry on filling in the tax return.

If you have ticked box 8.16 in Question 8, on page 3, complete Questions 13 to 15A. Otherwise, go to Question 16.

Q13 Is any part of the trust income not liable to tax at the special trust rates?

Yes

If Yes, fill in boxes 13.7 to 13.21 below. Otherwise, fill in boxes 13.19 to 13.21 only.

Boxes 13.1 to 13.6, 13.9, 13.10, 13.15 and 13.16 are not being used

Income to beneficiaries whose entitlement is not subject to the trustees' (or any other person's) discretion

- Amount of income chargeable at the dividend ordinary rate — 13.7 £
- Trust management expenses applicable to the income in box 13.7 — 13.8 £
- Amount of income chargeable at the basic rate — 13.11 £
- Trust management expenses applicable to the income in box 13.11 — 13.12 £

Income allocated to specific purposes

- Amount of income chargeable at the dividend ordinary rate — 13.13 £
- Trust management expenses applicable to the income in box 13.13 — 13.14 £
- Amount of income chargeable at the basic rate — 13.17 £
- Trust management expenses applicable to the income in box 13.17 — 13.18 £

Trust management expenses

- Total amount of deductible trust management expenses – read the notes in the guide — 13.19 £

Total of column above

- Expenses set against income not liable at the special trust rates — 13.20 £
- Total income not liable to UK Income Tax and not included elsewhere on this Trust and Estate Tax Return (non-resident trusts only) — 13.21 £

Q13A Is this a settlor-interested trust where part of the income is not settlor-interested?

Yes

If Yes, complete box 13A.1. If not applicable, go to question 14.

Complete box 13A.1 only if you have ticked both boxes 8.12 and 8.16 and part of the trust income, which is liable at the special trust rates, is not settlor-interested.

- Amount of tax pool applicable to income that is not settlor-interested – read the notes in the guide — 13A.1 £

OTHER INFORMATION for the year ended 5 April 2021

If you ticked box 8.15 in Question 8, on page 3, do not complete this page – please go to Question 16 on page 9 and carry on filling in the tax return.
If you have ticked box 8.16 in Question 8, on page 3, complete Questions 13 to 15A. Otherwise, go to Question 16.

Q14 **Have discretionary payments of income been made to beneficiaries? Trustees of Heritage Maintenance Funds: do not complete these boxes for expenditure on heritage property.**
Read the notes on this section in the guide before filling in these boxes.

Yes ☐ If Yes, fill in boxes 14.1 to 14.15 as appropriate. Otherwise, fill in box 14.15 only.

	Name of beneficiary		Net payment		Tick the box if the beneficiary was a relevant child of the settlor and the settlor was alive when payment was made.
14.1		14.2	£		☐
14.3		14.4	£		☐
14.5		14.6	£		☐
14.7		14.8	£		☐
14.9		14.10	£		☐
14.11		14.12	£		☐
14.13		14.14	£		☐

- Amount, if any, of unused tax pool brought forward from last year (enter '0' if appropriate) 14.15 £

Q15 **Have the trustees made any capital payments to, or for the benefit of, relevant children of the settlor during the settlor's lifetime?**

Yes ☐ If Yes, fill in box 15.1. If not applicable, go to question 15A.

- Total capital payments to relevant children — Amount paid 15.1 £

Q15A **Were there capital transactions between the trustees and the settlors?**

Yes ☐ If Yes, fill in boxes 15A.1 to 15A.12 as appropriate. If not applicable, go to question 16.

■ **Capital transactions between the trustees and settlors** – read the notes on this section in the guide and enter the name(s) of the settlor(s) in the 'Additional information' box, box 21.9

	Date	Amount	Name of company (if appropriate)	Registered office
15A.1	/ /	15A.2 £	15A.3	15A.4 Postcode
15A.5	/ /	15A.6 £	15A.7	15A.8 Postcode
15A.9	/ /	15A.10 £	15A.11	15A.12 Postcode

OTHER INFORMATION for the year ended 5 April 2021

Q16 **Has the trust at any time been non-resident or received any capital from another trust which is, or at any time has been, non-resident?** Yes

If Yes, have the trustees made any capital payments to, or provided any benefits for, the beneficiaries? Yes

If Yes, read the notes on this section in the Trust and Estate Tax Return Guide and, if appropriate, fill in box 16.1. If not applicable, go to question 17.

- Total capital payments or value of benefits provided **16.1** £

Please give details of the payments in box 16.1 in the boxes below. If there are insufficient boxes please provide the additional details on a separate sheet.

Name of beneficiary
16.2

Address of beneficiary
16.4
Postcode

Amount/value of payment/benefit
16.6 £

Name of beneficiary
16.3

Address of beneficiary
16.5
Postcode

Amount/value of payment/benefit
16.7 £

Name of beneficiary
16.8

Address of beneficiary
16.10
Postcode

Amount/value of payment/benefit
16.12 £

Name of beneficiary
16.9

Address of beneficiary
16.11
Postcode

Amount/value of payment/benefit
16.13 £

Name of beneficiary
16.14

Address of beneficiary
16.16
Postcode

Amount/value of payment/benefit
16.18 £

Name of beneficiary
16.15

Address of beneficiary
16.17
Postcode

Amount/value of payment/benefit
16.19 £

If you've received capital from any other trust which is, or at any time has been, non-resident please provide the following details.

Name of trust
16.20

Address of trustee
16.22
Postcode

Date trust set up
16.21 / /

Amount of value received
16.23 £

OTHER INFORMATION for the year ended 5 April 2021

Q17 **Do you want to calculate the tax?** Yes X

If Yes, do it now and then fill in boxes 17.1 to 17.10 below.

To get the Trust and Estate Tax Calculation Guide, go to www.gov.uk/taxreturnforms

- Total tax due for 2020–21 before you made any payments on account (put the amount in brackets if an overpayment) 17.1 £ 0.00
- Tax due for earlier years 17.2 £
- Tick box 17.3 if you've calculated tax overpaid for earlier years and enter the amount in box 17.4 17.3 17.4 £
- Tick box 17.5 if you're making a claim to reduce your payments on account. Enter your reduced payment in box 17.7 and say why in the 'Additional information' box, box 21.9 17.5 Tick box 17.6 if you do not need to make payments on account 17.6 X
- Your first payment on account for 2021–22 (include the pence) 17.7 £
- Tick box 17.8 if you're claiming a repayment of 2021–22 tax now and enter the amount in box 17.9 17.8 17.9 £
- Pension charges due – enter the amount from box 27 of the Working Sheet in the Notes on Estate Pension Charges etc 17.10 £

Q18 **If the trust or estate has paid too much tax do you want to claim a repayment?** Yes

(If you do not tick 'Yes', or the tax overpaid is below £10, we'll use the amount you're owed to reduce the next tax bill.)

If Yes, fill in boxes 18.1 to 18.12 as appropriate. If not applicable, go to question 19.

If the tax has been paid by credit or debit card, we will always try to repay back to the card first before making any repayment as requested below.

Should the repayment (or payment) be sent:

- to your bank or building society account? Tick box 18.1 and fill in boxes 18.3 to 18.7 18.1

or

- to your nominee's bank or building society account? Tick box 18.2 and fill in boxes 18.3 to 18.7 and boxes 18.9A to 18.12 as required 18.2

- If you do not have a bank or building society account, read the notes for this question in the guide, tick box 18.8A 18.8A
- If you would like a cheque to be sent to your nominee, tick box 18.8B and fill in boxes 18.9A to 18.12 as required 18.8B
- If your nominee is your adviser, tick box 18.9A 18.9A

Name of bank or building society

18.3

Name of account holder

18.4

Branch sort code

18.5

Account number

18.6

Building society reference

18.7

Adviser's reference for you (if your nominee is your adviser)

18.9B

I authorise

Name of your nominee or adviser

18.10

Address of nominee or adviser

18.11

Postcode

to receive on my behalf the amount due

18.12 **This authority must be signed by you. A photocopy of your signature will not do.**

Signature

OTHER INFORMATION for the year ended 5 April 2021

Q19 **Please provide a daytime phone number in case we need to contact you with any questions about the information you have provided in this return or in the Trust Register**
For more information about the Trust Register, go to www.gov.uk/trusts-taxes/registering-a-trust

- Your daytime phone number (including the area code) 19.1

Q20 **You have a responsibility to ensure the information you have supplied on the Trust Register is accurate and up to date to the best of your knowledge and belief.**

Tick this box if there have been any changes or additions to the people associated with the trust, and you've provided the updated details on the Trust Register or you've confirmed on the Trust Register that there have been no changes to the trust. 20.1

These people include trustees, personal representatives, beneficiaries, members of the class of beneficiaries, settlors, protectors, agents or any other natural person exercising effective control over the trust.

Q21 **Other information**

- If you're completing this Trust and Estate Tax Return as a personal representative, please enter in box 21.1 the date of death of the deceased. Date 21.1 / /
- If the administration period ceased in the year to 5 April 2021, please enter in box 21.2 the date of cessation. Date 21.2 / /
- If the administration period ceased in the year to 5 April 2021 and there is a trust created by the deceased's will or the rules of intestacy that apply in England & Wales, please tick box 21.3. Read the notes in the guide. 21.3
- If you are a trustee and the trust was terminated in the year to 5 April 2021 please enter in box 21.4 the date of termination and, in the 'Additional information' box, box 21.9, the reason for termination. Date 21.4 / /
- If this Trust and Estate Tax Return contains any figures that are provisional because you do not yet have final figures, please tick box 21.5. Read the notes for this question in the guide. 21.5
- If any 2020–21 tax was refunded directly by the HM Revenue and Customs office, or (personal representatives only) by the Jobcentre Plus (in Northern Ireland, the Social Security Agency), please enter the amount in box 21.6. Do not include any refunds of excessive payments on account or any Gift Aid repayments claimed from HMRC Charities. Amount 21.6 £
- I declare that all coronavirus support payments such as Coronavirus Job Retention Scheme received in the period of this tax return have been included as taxable income when calculating profits Read the notes for this question in the guide. 21.6A

■ **Incorrectly claimed coronavirus support scheme payments**
Only fill in this section if you incorrectly claimed any payments from the Coronavirus Job Retention Scheme, Eat Out to Help Out Scheme or from any other applicable HMRC coronavirus support scheme and you still need to tell HMRC. Read the notes in the Trust and Estate Tax Return Guide.

- Amount of HMRC coronavirus support scheme payments incorrectly claimed 21.6B £

- **Disclosure of tax avoidance schemes**
Read the notes about boxes 21.7 and 21.8 in the Trust and Estate Tax Return Guide.

Scheme reference number or promoter reference number
21.7

Tax year in which the expected advantage arises – year ended 5 April
21.8

Please do not include any changes of circumstances (for example, name and address) relating to the lead trustee, other trustees, settlors, beneficiaries, class of beneficiaries, protectors, agents or any other natural person exercising effective control over the trust in box 21.9.

OTHER INFORMATION for the year ended 5 April 2021

21.9 Additional information

Q22 Declaration

I have filled in and am sending back to you the following Trust and Estate Tax Return pages:

1 to 12 of this form	X	Trust and estate UK property		Trust and estate non-residence	
Trust and estate trade	X	Trust and estate foreign		Trust and estate charities	
Trust and estate partnership		Trust and estate capital gains		Estate pension charges etc	

Before you send the completed tax return back you must sign the statement below.

If you give false information or conceal any part of trust or estate income or chargeable gains, you may be liable to financial penalties and/or you may be prosecuted.

22.1 **The information I have given in this tax return is correct and complete to the best of my knowledge and belief.**

Signature Shafiqul Islam Date 15/02/22

- Please print your name in box 22.2
- Enter the capacity in which you're signing in box 22.3

22.2 SHAFIQUL ISLAM

22.3 Trusty.

HM Revenue & Customs

Trust and Estate Trade

for the year ended 5 April 2021 (2020-21)

Name of trust or estate

GOREEB CHILDREN EDUCATION TRUST

Tax reference

The Notes tell you when you need to complete more than one set of 'Trust and Estate Trade' pages. You must complete a separate copy of these pages for each trade and for each set of accounts relating to the basis period. Box numbers 1.9, 1.82 and 1.94 to 1.96 are not used on these pages. To get notes and helpsheets that will help you fill in this form, go to www.gov.uk/taxreturnforms

Business details

Name of business

1.1 GOREEB CHILDREN EDUCATION TR

Description of business

1.2 EDUCATIONAL SUPPORT

Address of business

1.3 25 Nutberry Avenue
GRAYS
ESSEX

Postcode RM1 62TL

Accounting period

Please read the notes before filling in these boxes.

Start 1.4 08 / 09 /20

End 1.5 31 / 03 /21

- Tick box 1.6 if the details in boxes 1.1 or 1.3 have changed since the last Trust and Estate Tax Return 1.6
- Date started if after 5 April 2020 1.7 08 / 09 /20
- Date ceased if before 6 April 2021 1.8 / /
- Tick box 1.10 if you entered details for all relevant accounting periods on last year's Trust and Estate Tax Return and boxes 1.14 to 1.73 and 1.99 to 1.115 will be blank 1.10
- Tick box 1.11 if the accounts do not cover the period from the last accounting date (explain why in the 'Additional information' box, box 1.116 on page TT 4) 1.11
- Tick box 1.12 if the accounting date has changed (only if this is a permanent change and you want it to count for tax) 1.12
- Tick box 1.13 if this is the second or additional change (explain in box 1.116 on page TT 4 why you have not used the same date as last year) 1.13
- Tick box 1.13A if you used cash basis, money actually received and paid out to calculate your income and expenses 1.13A

Capital allowances and balancing charges

	Capital allowances	Balancing charges
• Capital allowances at 18% on equipment including cars with lower CO_2 emissions	1.14 £	1.15 £
• Capital allowances at 6% on equipment including cars with higher CO_2 emissions	1.16 £	1.17 £
• Electric charge-point allowance	1.18 £	1.19 £
• The Structures and Buildings Allowance (you must hold a valid allowance statement – read the notes for details on how much you can claim per year)	1.18A £	
• 100%, enhanced and other capital allowances	1.20 £	1.21 £
Total capital allowances/balancing charges	total of column above 1.22 £	total of column above 1.23 £

- Tick box 1.22A if box 1.22 includes enhanced capital allowances for designated environmentally beneficial plant and machinery 1.22A

Income and expenses

If the annual turnover was £30,000 or more, ignore boxes 1.24 to 1.26. Instead, fill in page TT 2.

If the annual turnover was below £30,000, fill in boxes 1.24 to 1.26 instead of page TT 2. Please read the notes.

- Turnover including other business receipts and goods taken for personal use and balancing charges from box 1.23 1.24 £
- Expenses allowable for tax including capital allowances from box 1.22 1.25 £

Net profit (put figure in brackets if a loss) box 1.24 minus box 1.25 1.26 £

Income and expenses

You must fill in this page if the annual turnover was £30,000 or more – read the notes.

If the trust or estate was registered for VAT, do the figures in boxes 1.29 to 1.64 include VAT? 1.27 ☐ or exclude VAT? 1.28 ☐

Sales/business income (turnover) 1.29 £

	Disallowable expenses included in boxes 1.46 to 1.63	Total expenses
• Cost of sales	1.30 £	1.46 £
• Construction industry subcontractor costs	1.31 £	1.47 £
• Other direct costs	1.32 £	1.48 £

box 1.29 minus (boxes 1.46 + 1.47 + 1.48)

Gross profit/(loss) 1.49 £

Other Income/profits (including CJRS grants and other coronavirus grants) – read the notes 1.50 £

• Employee costs	1.33 £	1.51 £
• Premises costs	1.34 £	1.52 £
• Repairs	1.35 £	1.53 £
• General administrative expenses	1.36 £	1.54 £
• Motor expenses	1.37 £	1.55 £
• Travel and subsistence	1.38 £	1.56 £
• Advertising, promotion and entertainment	1.39 £	1.57 £
• Legal and professional costs	1.40 £	1.58 £
• Bad debts	1.41 £	1.59 £
• Interest and alternative finance payments	1.42 £	1.60 £
• Other finance charges	1.43 £	1.61 £
• Depreciation and loss/(profit) on sale	1.44 £	1.62 £
• Other expenses	1.45 £	1.63 £
	Put the total of boxes 1.30 to 1.45 in box 1.66 below	**Total expenses**

total of boxes 1.51 to 1.63
1.64 £

boxes 1.49 + 1.50 minus 1.64
Net profit/(loss) 1.65 £

Tax adjustments to net profit or loss

boxes 1.30 to 1.45

- Disallowable expenses 1.66 £
- Goods taken for personal use and other adjustments (apart from disallowable expenses) that increase profits 1.67 £
- Balancing charges (from box 1.23) 1.68 £

Total additions to net profit (deduct from net loss)
boxes 1.66 + 1.67 + 1.68
1.69 £

- Capital allowances (from box 1.22) 1.70 £
- Deductions from net profit (add to net loss) 1.71 £

boxes 1.70 + 1.71
1.72 £

Net business profit for tax purposes (put figure in brackets if a loss)
boxes 1.65 + 1.69 minus 1.72
1.73 £

You must fill in boxes 1.74 and 1.75 and all other boxes on this page that apply to the trust or estate.

Adjustments to arrive at taxable profit or loss

Basis period starts 1.74 / / and ends 1.75 / /

Profit or loss of this account for tax purposes (box 1.26 or box 1.73) 1.76 £

Adjustment to arrive at profit or loss for this basis period 1.77 £

- Overlap profit brought forward 1.78 £
- Overlap relief used this year 1.79 £
- Overlap profit carried forward box 1.78 minus box 1.79 1.80 £
- Averaging for farmers and creators of literary or artistic works (read the notes if you made a loss for 2020–21) 1.81 £

Net profit for 2020–21 (if a loss, enter '0') 1.83 £ 0

Allowable loss for 2020–21 (if a profit, enter '0') 1.84 £ 0

- Loss offset against other income for 2020–21 1.85 £
- Loss – calculate relief by reference to earlier years 1.86 £
- Loss to carry forward (that is, an allowable loss not claimed in any other way) 1.87 £
- Losses brought forward from earlier years 1.88 £
- Losses brought forward from earlier years used this year 1.89 £

Taxable profit after losses brought forward box 1.83 minus box 1.89 1.90 £ 0

- Any other business income 1.91 £

Total taxable profits from this business boxes 1.90 + 1.91 1.92 £ 0

- Tick box 1.93 if the figure in box 1.92 is provisional 1.93

Subcontractors in the construction industry

- Deductions on payment and deduction statements from contractors – construction industry subcontractors only 1.97 £

Tax taken off trading income

- Any tax taken off trading income (excluding deductions made by contractors on account of tax) 1.98 £

Summary of balance sheet

Leave these boxes blank if there is no balance sheet.

Assets

• Plant, machinery and motor vehicles	1.99 £	
• Other fixed assets (for example premises, goodwill, investments)	1.100 £	
• Stock and work in progress	1.101 £	
• Debtors/prepayments/other current assets	1.102 £	
• Bank/building society balances	1.103 £	
• Cash in hand	1.104 £	total of boxes 1.99 to 1.104 1.105 £

Liabilities

• Trade creditors/accruals	1.106 £	
• Loans and overdrawn bank accounts	1.107 £	
• Other liabilities	1.108 £	total of boxes 1.106 to 1.108 1.109 £

Net business assets (put the figure in brackets if there were net business liabilities)

box 1.105 minus box 1.109 **1.110** £

Represented by

Capital account

• Balance at start of period*	1.111 £	
• Net profit/(loss)*	1.112 £	
• Capital introduced	1.113 £	
• Drawings	1.114 £	
• Balance at end of period*		total of boxes 1.111 to 1.113 minus box 1.114 1.115 £

* If the capital account is overdrawn, or the business made a net loss, enter the figure in brackets.

1.116 Additional information

Now fill in any other supplementary pages that apply to you. Otherwise, go back to page 4 of the Trust and Estate Tax Return and finish filling it in.