

BRIAN ABRAMS CHARITABLE TRUST

England & Wales · Charity number 275941

Details

Status Registered

Legal form Trust

Registered 1978-07-03

Register [View on the Charity Commission register](#)

Contact

Address Unit 17
Alvaston Business Park
Middlewich Road
Nantwich
Cheshire
CW5 6PF

Phone 01270624445

Email info@lyongriffiths.co.uk

Activities

Objects: INCOME TO BE APPLIED THEREOF AT SUCH TIME FOR SUCH CHARITY OR CHARITIES REGISTERED WITH THE UNITED KINGDOM CHARITY COMMISSIONERS UNDER THE CHARITIES ACT 1960 AS BRIAN AND BETTY ABRAMS OR THE SURVIVOR OF THEM SHALL NOTIFY TO THE TRUSTEES OR AFTER THEIR DEATH OR IN DEFAULT OF SUCH NOTICE AS THE TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION DETERMINE OR SUCH OTHER WHOLLY CHARITABLE PURPOSES AS THE TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION DETERMINE.

Activities: TO ASSIST BY DONATION REGISTERED CHARITIES ESTABLISHED IN THE UNITED KINGDOM FOR THE ADVANCEMENT OF EDUCATION WELFARE AND RELIEF OF POVERTY PARTICULARLY AMONGST THOSE OF THE JEWISH FAITH.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£44,591	£38,654	-	-
2024-05-31	£41,215	£37,876	-	-
2023-05-31	£40,006	£39,374	-	-
2022-05-31	£35,721	£39,124	-	-
2021-05-31	£33,799	£44,449	-	-

Trustees

Name	Role	Appointed
ARRON GABBIE		2019-04-02
BRIAN ABRAMS		
David Gabbie		2019-04-02
Marcus Gabbie		2019-04-02

BRIAN ABRAMS CHARITABLE TRUST

England & Wales - Charity number 275941

Accounts

BRIAN ABRAMS CHARITABLE TRUST
Registered Charity Number 275941

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MAY 2025

TRUSTEES' REPORT

The Trustees present their report for the year ended 31 May 2025.

The Brian Abrams Charitable Trust is constituted by Deed of Trust and is a registered charity number 275941 and the address for correspondence is 17 Alvaston Business Park, Middlewich Road, Nantwich.

Independent Examiner

S. Glass : DJH Nantwich Limited
17 Alvaston Business Park
Middlewich Road
Nantwich CW5 6PF

Bankers

Barclays Bank Plc
Barclays Wealth
One Stanhope Gate
Mayfair, London
W1K 1AF

The charity trustees at the date of this report are:

Brian Abrams
Arron Gabbie
David Gabbie
Marcus Gabbie

There were no other Trustees in the year.

When necessary additional Trustees are recruited from within the settlor's family, and are instructed as to their responsibilities by the existing Trustees.

The aims of the charity are to assist, by donation, registered charities established in the United Kingdom, for the advancement of education, welfare and relief of poverty, particularly amongst those persons of the Jewish faith. The Trustees do not invite appeals, as the trust is fully committed until further notice. No grants are given to individuals.

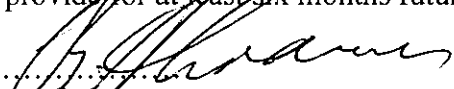
The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Trustees have unrestricted powers to invest the assets of the charity.

The Trustees made donations to 22 organisations (2024 21) during the year totalling £30580 (2024 £30175).

The Trustees intend to continue with their policy on donations and anticipate that donations will continue at a similar level.

The Trustees do not retain a specific level of reserves, but a balance is maintained in respect of the income fund to provide for at least six months future grants.

.....

B Abrams (Trustee)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF BRIAN ABRAMS
CHARITABLE TRUST

I report to the trustees on my examination of the accounts of the Brian Abrams Charitable Trust for the year ended 31 May 2025, which are set out on pages 3 to 5.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

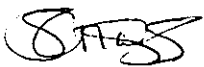
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S. Glass
For and on behalf of DJH Nantwich Limited
Accountants

17 Alvaston Business Park
Middlewich Road
Nantwich
Cheshire
CW5 6PF

31st March 2026

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MAY 2025

<u>INCOME FUND</u>	<u>2025</u>		<u>2024</u>	
	£	£	£	£
Income Receipts:				
Income from listed securities		43142		40718
Income from deposits		1449		497
Other income		-		-
		<u> </u>		<u> </u>
Total receipts		<u>44591</u>		<u>41215</u>
Direct Charitable Expenditure:				
Grants to charities		30580		30175
Other expenditure				
Management fee	5434		5061	
Accountancy charges	2640		2640	
	<u> </u>	8074	<u> </u>	7701
Total payments		<u>38654</u>		<u>37876</u>
Net (payments)/receipts for the year		5937		3339
Cash in the hands of investment managers and at bank at 1 June 2024		<u>182446</u>		<u>179107</u>
Cash in the hands of investment managers and at bank at 31 May 2025		<u>188383</u>		<u>182446</u>
 <u>CAPITAL FUND</u>		£		£
Receipts				
Proceeds of disposal of investments		23424		59763
Payments				
Purchase of investments		28653		81196
Net receipts/(payments)		<u>(5229)</u>		<u>(21433)</u>
Cash in the hands of investment managers and at bank at 1 June 2024		<u>(57501)</u>		<u>(36068)</u>
Cash in the hands of investment managers and at bank at 31 May 2025		<u>(62730)</u>		<u>(57501)</u>

.....
B Abrams (Trustee)

Signed on behalf of the Trustees on

19-03-26

STATEMENT OF ASSETS AND LIABILITIES AT 31 MAY 2025

	<u>2025</u>		<u>2024</u>	
	<u>Income</u> <u>Fund</u> £	<u>Capital</u> <u>Fund</u> £	<u>Income</u> <u>Fund</u> £	<u>Capital</u> <u>Fund</u> £
Monetary assets:				
Bank balances	186022	(70756)	180577	(69761)
Cash at investment managers	2361	8026	1869	12260
	<u>188383</u>	<u>(62730)</u>	<u>182446</u>	<u>(57501)</u>
Debtors	-		-	
Other assets:				
Investments		1499585		1466156
Liabilities:				
Accruals	<u>3640</u>		<u>3468</u>	

NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2025

1. Accounting policies

Accounting convention

Accounts are prepared on the basis of receipts and payments together with a statement of assets and liabilities. Subject to this applicable accounting standards have been followed.

Grants to charities

Grants are paid at the discretion of the Trustees.

Funds

The Trust maintains two identifiable funds in order to allow the capital assets of the Trust to remain separately distinguishable from the day to day income and expenditure of the Trust.

Investments

Investments are stated at their market value.

2. Payments

No remuneration or expenses are paid to Trustees. There were no employees.

3. Investments

	<u>2025</u>	<u>2024</u>
		£
Listed investments	1499585	1466156
	<u> </u>	<u> </u>
Investments at cost	1175593	1173977
	<u> </u>	<u> </u>

BRIAN ABRAMS CHARITABLE TRUST

England & Wales - Charity number 275941

Accounts

BRIAN ABRAMS CHARITABLE TRUST
Registered Charity Number 275941

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MAY 2024

TRUSTEES' REPORT

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Independent Examiner

R. Morris : DJH Nantwich Limited
17 Alvaston Business Park
Middlewich Road
Nantwich CW5 6PF

Bankers

Barclays Bank Plc
Barclays Wealth
One Stanhope Gate
Mayfair, London
W1K 1AF

The charity trustees at the date of this report are:

Brian Abrams
Arron Gabbie
David Gabbie
Marcus Gabbie

There were no other Trustees in the year.

When necessary additional Trustees are recruited from within the settlor's family, and are instructed as to their responsibilities by the existing Trustees.

The aims of the charity are to assist, by donation, registered charities established in the United Kingdom, for the advancement of education, welfare and relief of poverty, particularly amongst those persons of the Jewish faith. The Trustees do not invite appeals, as the trust is fully committed until further notice. No grants are given to individuals.

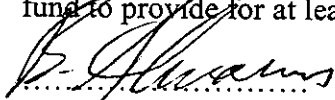
The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Trustees have unrestricted powers to invest the assets of the charity.

The Trustees made donations to 21 organisations (2023 18) during the year totalling £30175 (2023 £31825).

The Trustees intend to continue with their policy on donations and anticipate that donations will continue at a similar level.

The Trustees do not retain a specific level of reserves, but a balance is maintained in respect of the income fund to provide for at least six months future grants.


B Abrams (Trustee)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF BRIAN ABRAMS
CHARITABLE TRUST

I report to the trustees on my examination of the accounts of the Brian Abrams Charitable Trust for the year ended 31 May 2024, which are set out on pages 3 to 5.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



R. Morris
For and on behalf of DJH Nantwich Limited
Accountants

25th March 2025

17 Alvaston Business Park
Middlewich Road
Nantwich
Cheshire
CW5 6PF

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MAY 2024

<u>INCOME FUND</u>	<u>2024</u>		<u>2023</u>	
	£	£	£	£
Income Receipts:				
Income from listed securities		40718		39240
Income from deposits		497		366
Other income		-		400
		<u>41215</u>		<u>40006</u>
Total receipts				
Direct Charitable Expenditure:				
Grants to charities		30175		31825
Other expenditure				
Management fee	5061		4909	
Accountancy charges	2640		2640	
	<u>7701</u>		<u>7549</u>	
Total payments		<u>37876</u>		<u>39374</u>
Net (payments)/receipts for the year		3339		632
Cash in the hands of investment managers and at bank at 1 June 2023		<u>179107</u>		<u>178475</u>
Cash in the hands of investment managers and at bank at 31 May 2024		<u>182446</u>		<u>179107</u>
<u>CAPITAL FUND</u>		£		£
Receipts				
Proceeds of disposal of investments		59763		69849
Payments				
Purchase of investments		81196		47665
Net receipts/(payments)		(21433)		22184
Cash in the hands of investment managers and at bank at 1 June 2023		<u>(36068)</u>		<u>(58252)</u>
Cash in the hands of investment managers and at bank at 31 May 2024		<u>(57501)</u>		<u>(36068)</u>



B Abrams (Trustee)

Signed on behalf of the Trustees on 21-03-25

STATEMENT OF ASSETS AND LIABILITIES AT 31 MAY 2024

	<u>2024</u>		<u>2023</u>	
	<u>Income</u>	<u>Capital</u>	<u>Income</u>	<u>Capital</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
	£	£	£	£
Monetary assets:				
Bank balances	180577	(69761)	177219	(68032)
Cash at investment managers	1869	12260	1888	31964
	<u>182446</u>	<u>(57501)</u>	<u>179107</u>	<u>(36068)</u>
Debtors	-		-	
	=		=	
Other assets:				
Investments		1466156		1349740
		<u>1466156</u>		<u>1349740</u>
Liabilities:				
Accruals	3468		3472	
	<u>3468</u>		<u>3472</u>	

NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2024

1. Accounting policies

Accounting convention

Accounts are prepared on the basis of receipts and payments together with a statement of assets and liabilities. Subject to this applicable accounting standards have been followed.

Grants to charities

Grants are paid at the discretion of the Trustees.

Funds

The Trust maintains two identifiable funds in order to allow the capital assets of the Trust to remain separately distinguishable from the day to day income and expenditure of the Trust.

Investments

Investments are stated at their market value.

2. Payments

No remuneration or expenses are paid to Trustees. There were no employees.

3. Investments

	<u>2024</u>	<u>2023</u>
	£	£
Listed investments	1466156	1349740
	<u> </u>	<u> </u>
Investments at cost	1173977	1152886
	<u> </u>	<u> </u>

BRIAN ABRAMS CHARITABLE TRUST

England & Wales - Charity number 275941

Accounts

BRIAN ABRAMS CHARITABLE TRUST
Registered Charity Number 275941

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MAY 2023

TRUSTEES' REPORT

The Trustees present their report for the year ended 31 May 2023.

The Brian Abrams Charitable Trust is constituted by Deed of Trust and is a registered charity number 275941 and the address for correspondence is 17 Alvaston Business Park, Middlewich Road, Nantwich.

Independent Examiner

R. Morris : DJH Mitten Clarke Nantwich Limited
17 Alvaston Business Park
Middlewich Road
Nantwich CW5 6PF

Bankers

Barclays Bank Plc
Barclays Wealth
One Stanhope Gate
Mayfair, London
W1K 1AF

The charity trustees at the date of this report are:

Brian Abrams
Arron Gabbie
David Gabbie
Marcus Gabbie

There were no other Trustees in the year.

When necessary additional Trustees are recruited from within the settlor's family, and are instructed as to their responsibilities by the existing Trustees.

The aims of the charity are to assist, by donation, registered charities established in the United Kingdom, for the advancement of education, welfare and relief of poverty, particularly amongst those persons of the Jewish faith. The Trustees do not invite appeals, as the trust is fully committed until further notice. No grants are given to individuals.


The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Trustees have unrestricted powers to invest the assets of the charity.

The Trustees made donations to 18 organisations (2022 22) during the year totalling £31825 (2022 £31185).

The Trustees intend to continue with their policy on donations and anticipate that donations will continue at a similar level.

The Trustees do not retain a specific level of reserves, but a balance is maintained in respect of the income fund to provide for at least six months future grants.


B Abrams (Trustee)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF BRIAN ABRAMS
CHARITABLE TRUST

I report to the trustees on my examination of the accounts of the Brian Abrams Charitable Trust for the year ended 31 May 2023, which are set out on pages 3 to 5.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

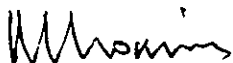
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Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



R. Morris
For and on behalf of DJH Mitten Clarke Nantwich Limited
Accountants

26/3/2024
17 Alvaston Business Park
Middlewich Road
Nantwich
Cheshire
CW5 6PF

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MAY 2023INCOME FUND

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
Income Receipts:				
Income from listed securities		39240		35204
Income from deposits		366		517
Other income		400		-
		<u> </u>		<u> </u>
Total receipts		40006		35721
		<u> </u>		<u> </u>
Direct Charitable Expenditure:				
Grants to charities		31825		31185
Other expenditure				
Management fee	4909		5419	
Accountancy charges	2640		2520	
	<u> </u>	7549	<u> </u>	7939
		<u> </u>		<u> </u>
Total payments		39374		39124
		<u> </u>		<u> </u>
Net (payments)/receipts for the year		632		(3403)
Cash in the hands of investment managers and at bank at 1 June 2022		178475		181878
		<u> </u>		<u> </u>
Cash in the hands of investment managers and at bank at 31 May 2023		179107		178475
		<u> </u>		<u> </u>
<u>CAPITAL FUND</u>		£		£
Receipts				
Proceeds of disposal of investments		69849		41898
Payments				
Purchase of investments		47665		38986
		<u> </u>		<u> </u>
Net receipts/(payments)		22184		2912
Cash in the hands of investment managers and at bank at 1 June 2022		(58252)		(61164)
		<u> </u>		<u> </u>
Cash in the hands of investment managers and at bank at 31 May 2023		(36068)		(58252)
		<u> </u>		<u> </u>



B Abrams (Trustee)

Signed on behalf of the Trustees on 21.03.24

STATEMENT OF ASSETS AND LIABILITIES AT 31 MAY 2023

	<u>2023</u>		<u>2022</u>	
	<u>Income</u>	<u>Capital</u>	<u>Income</u>	<u>Capital</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
	£	£	£	£
Monetary assets:				
Bank balances	177219	(68032)	178038	(68587)
Cash at investment managers	1888	31964	437	10335
	<u>179107</u>	<u>(36068)</u>	<u>178475</u>	<u>(58252)</u>
Debtors	-		-	
	=		=	
Other assets:				
Investments		1349740		1418533
		<u>1349740</u>		<u>1418533</u>
Liabilities:				
Accruals	3472		3460	
	<u>3472</u>		<u>3460</u>	

NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2023

1. Accounting policies

Accounting convention

Accounts are prepared on the basis of receipts and payments together with a statement of assets and liabilities. Subject to this applicable accounting standards have been followed.

Grants to charities

Grants are paid at the discretion of the Trustees.

Funds

The Trust maintains two identifiable funds in order to allow the capital assets of the Trust to remain separately distinguishable from the day to day income and expenditure of the Trust.

Investments

Investments are stated at their market value.

2. Payments

No remuneration or expenses are paid to Trustees. There were no employees.

3. Investments

	<u>2023</u>	<u>2022</u>
	£	£
Listed investments	1349740	1418533
	<u> </u>	<u> </u>
Investments at cost	1152886	1174008
	<u> </u>	<u> </u>

BRIAN ABRAMS CHARITABLE TRUST

England & Wales - Charity number 275941

Accounts

BRIAN ABRAMS CHARITABLE TRUST
Registered Charity Number 275941

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MAY 2022

TRUSTEES' REPORT

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Independent Examiner

R. Morris : Lyon Griffiths (Audit and Accounting) Limited
17 Alvaston Business Park
Middlewich Road
Nantwich CW5 6PF

Bankers

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Barclays Wealth
One Stanhope Gate
Mayfair, London
W1K 1AF

The charity trustees at the date of this report are:

Brian Abrams
Arron Gabbie
David Gabbie
Marcus Gabbie

There were no other Trustees in the year.

When necessary additional Trustees are recruited from within the settlor's family, and are instructed as to their responsibilities by the existing Trustees.

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The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Trustees have unrestricted powers to invest the assets of the charity.

The Trustees made donations to 22 organisations (2021 22) during the year totalling £31185 (2021 £34075).

The Trustees intend to continue with their policy on donations and anticipate that donations will continue at a similar level.

The Trustees do not retain a specific level of reserves, but a balance is maintained in respect of the income fund to provide for at least six months future grants.


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B Abrams (Trustee)

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I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



R. Morris
For and on behalf of Lyon Griffiths (Audit and Accounting) Limited
Chartered Accountants

27/1/2023
17 Alvaston Business Park
Middlewich Road
Nantwich
Cheshire
CW5 6PF

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MAY 2022

<u>INCOME FUND</u>	<u>2022</u>		<u>2021</u>	
	£	£	£	£
Income Receipts:				
Income from listed securities		35204		32947
Income from deposits		517		852
Total receipts		<u>35721</u>		<u>33799</u>
Direct Charitable Expenditure:				
Grants to charities		31185		34075
Other expenditure				
Management fee	5419		5334	
Accountancy charges	2520		5040	
	<u> </u>	7939	<u> </u>	10374
Total payments		<u>39124</u>		<u>44449</u>
Net (payments)/receipts for the year		(3403)		(10650)
Cash in the hands of investment managers and at bank at 1 June 2021		<u>181878</u>		<u>192528</u>
Cash in the hands of investment managers and at bank at 31 May 2022		<u>178475</u>		<u>181878</u>
<u>CAPITAL FUND</u>		£		£
Receipts				
Proceeds of disposal of investments		41898		46781
Payments				
Purchase of investments		38986		105978
Net receipts/(payments)		<u>2912</u>		<u>(59197)</u>
Cash in the hands of investment managers and at bank at 1 June 2021		<u>(61164)</u>		<u>(1967)</u>
Cash in the hands of investment managers and at bank at 31 May 2022		<u>(58252)</u>		<u>(61164)</u>

B. Abrams.....

B Abrams (Trustee)

Signed on behalf of the Trustees on 26-01-23

STATEMENT OF ASSETS AND LIABILITIES AT 31 MAY 2022

	<u>2022</u>		<u>2021</u>	
	<u>Income</u>	<u>Capital</u>	<u>Income</u>	<u>Capital</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
	£	£	£	£
Monetary assets:				
Bank balances	178038	(68587)	181306	(74121)
Cash at investment managers	437	10335	572	12957
	<u>178475</u>	<u>(58252)</u>	<u>181878</u>	<u>(61164)</u>
Debtors	-		115	
	=		<u>115</u>	
Other assets:				
Investments		1418533		1449367
		<u>1418533</u>		<u>1449367</u>
Liabilities:				
Accruals	3460		3431	
	<u>3460</u>		<u>3431</u>	

NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2021

1. Accounting policies

Accounting convention

Accounts are prepared on the basis of receipts and payments together with a statement of assets and liabilities. Subject to this applicable accounting standards have been followed.

Grants to charities

Grants are paid at the discretion of the Trustees.

Funds

The Trust maintains two identifiable funds in order to allow the capital assets of the Trust to remain separately distinguishable from the day to day income and expenditure of the Trust.

Investments

Investments are stated at their market value.

2. Payments

No remuneration or expenses are paid to Trustees. There were no employees.

3. Investments

	<u>2022</u>	<u>2021</u>
	£	£
Listed investments	1418533	1449367
	<u> </u>	<u> </u>
Investments at cost	1174008	1163773
	<u> </u>	<u> </u>

BRIAN ABRAMS CHARITABLE TRUST

England & Wales - Charity number 275941

Accounts

BRIAN ABRAMS CHARITABLE TRUST
Registered Charity Number 275941

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MAY 2021

TRUSTEES' REPORT

The Trustees present their report for the year ended 31 May 2021.

The Brian Abrams Charitable Trust is constituted by Deed of Trust and is a registered charity number 275941 and the address for correspondence is 17 Alvaston Business Park, Middlewich Road, Nantwich.

Independent Examiner

R. Morris : Lyon Griffiths (Audit and Accounting) Limited
17 Alvaston Business Park
Middlewich Road
Nantwich CW5 6PF

Bankers

The Royal Bank of Scotland plc
Drummond House, Customer Service Centre
1 Redheughs Avenue
Edinburgh
EH12 9JN

The charity trustees at the date of this report are:

Brian Abrams
Arron Gabbie
David Gabbie
Marcus Gabbie

There were no other Trustees in the year.

When necessary additional Trustees are recruited from within the settlor's family, and are instructed as to their responsibilities by the existing Trustees.

The aims of the charity are to assist, by donation, registered charities established in the United Kingdom, for the advancement of education, welfare and relief of poverty, particularly amongst those persons of the Jewish faith. The Trustees do not invite appeals, as the trust is fully committed until further notice. No grants are given to individuals.

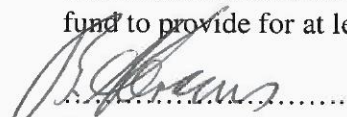
The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Trustees have unrestricted powers to invest the assets of the charity.

The Trustees made donations to 22 organisations (2020 20) during the year totalling £34075 (2020 £34000).

The Trustees intend to continue with their policy on donations and anticipate that donations will continue at a similar level.

The Trustees do not retain a specific level of reserves, but a balance is maintained in respect of the income fund to provide for at least six months future grants.


.....
B Abrams (Trustee)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF BRIAN ABRAMS
CHARITABLE TRUST

I report to the trustees on my examination of the accounts of the Brian Abrams Charitable Trust for the year ended 31 May 2021, which are set out on pages 3 to 5.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



R. Morris
For and on behalf of Lyon Griffiths (Audit and Accounting) Limited
Chartered Accountants

11th March 2022
17 Alvaston Business Park
Middlewich Road
Nantwich
Cheshire
CW5 6PF

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MAY 2021INCOME FUND

	<u>2021</u>		<u>2020</u>	
	£	£	£	£
Income Receipts:				
Income from listed securities		32947		40837
Income from deposits		852		879
Other income		-		100
		<u> </u>		<u> </u>
Total receipts		33799		41816
		<u> </u>		<u> </u>
Direct Charitable Expenditure:				
Grants to charities		34075		34000
Other expenditure				
Management fee	5334		5017	
Accountancy charges	5040		-	
	<u> </u>	10374	<u> </u>	5017
		<u> </u>		<u> </u>
Total payments		44449		39017
		<u> </u>		<u> </u>
Net (payments)/receipts for the year		(10650)		2799
Cash in the hands of investment managers and at bank at 1 June 2020		192528		189729
		<u> </u>		<u> </u>
Cash in the hands of investment managers and at bank at 31 May 2021		181878		192528
		<u> </u>		<u> </u>

CAPITAL FUND

	£		£	
Receipts				
Proceeds of disposal of investments		46781		68504
Payments				
Purchase of investments		105978		61106
		<u> </u>		<u> </u>
Net (payments)/receipts		(59197)		7398
Cash in the hands of investment managers and at bank at 1 June 2020		(1967)		(9365)
		<u> </u>		<u> </u>
Cash in the hands of investment managers and at bank at 31 May 2021		(61164)		(1967)
		<u> </u>		<u> </u>



B Abrams (Trustee)

Signed on behalf of the Trustees on 6-3-22

STATEMENT OF ASSETS AND LIABILITIES AT 31 MAY 2021

	<u>2021</u>		<u>2020</u>	
	<u>Income</u>	<u>Capital</u>	<u>Income</u>	<u>Capital</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
	£	£	£	£
Monetary assets:				
Bank balances	181306	(74121)	192011	(9311)
Cash at investment managers	572	12957	517	7344
	<u>181878</u>	<u>(61164)</u>	<u>192528</u>	<u>(1967)</u>
Debtors	<u>115</u>		<u>170</u>	
Other assets:				
Investments		1449367		1205353
		<u>1449367</u>		<u>1205353</u>
Liabilities:				
Accruals	<u>3431</u>		<u>5798</u>	

NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2021

1. Accounting policies

Accounting convention

Accounts are prepared on the basis of receipts and payments together with a statement of assets and liabilities. Subject to this applicable accounting standards have been followed.

Grants to charities

Grants are paid at the discretion of the Trustees.

Funds

The Trust maintains two identifiable funds in order to allow the capital assets of the Trust to remain separately distinguishable from the day to day income and expenditure of the Trust.

Investments

Investments are stated at their market value.

2. Payments

No remuneration or expenses are paid to Trustees. There were no employees.

3. Investments

	<u>2021</u>	<u>2020</u>
	£	£
Listed investments	1449367	1205353
	<u> </u>	<u> </u>
Investments at cost	1163773	1105686
	<u> </u>	<u> </u>