

# THE MOSHAL CHARITABLE TRUST

England & Wales · Charity number 284448

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 1982-05-06

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

## Contact

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**Address** Halperns  
New Riverside  
439 Lower Broughton Road  
Salford  
M7 2FX

**Phone** 01617922626

## Activities

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**Objects:** TO OR TOWARDS OR FOR THE BENEFIT OR IN FURTHERANCE OF SUCH CHARITABLE PURPOSES OR CHARITABLE INSTITUTIONS AND IN SUCH MANNER AND INSUCH PROPORTIONS AS THE TRUSTEES MAY FROM TIME TO TIME IN THEIR ABSOLUTE DISCRETION DETERMINE.

**Activities:** Make donations to charitable and educational institutions.

## Classification

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

## Geography

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- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,825	£138,812	-	-
2024-03-31	£66,989	£146,945	-	-
2023-03-31	£57,218	£143,673	-	-
2022-03-31	£52,838	£79,927	-	-
2021-03-31	£51,214	£75,887	-	-

## Trustees

Name	Role	Appointed
David Moses Halpern		
JOSHUA HALPERN		2024-02-20
LEA HALPERN		
Samuel Halpern		2024-02-20

**THE MOSHAL CHARITABLE TRUST**

England & Wales - Charity number 284448

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# Accounts

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Registered Charity No 284448 (England and Wales)

**MOSHAL CHARITABLE TRUST**

**Financial Statements**

**For the year ended 31 March 2024**

**SEFTON YODAIKEN & CO  
CHARTERED ACCOUNTANTS**

Fairways House  
George Street Prestwich  
Manchester  
M25 9WS

•The Moshal Charitable Trust•

## **Trustees Report For the year ended 31 March 2024**

The Moshal Charitable Trust is constituted by Deed of Trust and is a registered charity, number 284448. Its address is at New Riverside House 439 Lower Broughton Road Salford M7 2FX.

The charity trustees during the year are:

- Mr. D. M. Halpern
- Mrs. L. Halpern
- Joshua Halpern
- Samuel Halpern

The objects of the charity are to make donations to charitable and educational institutions.

The administration of the trust is carried out by the Trustees.

The income of the charity is received by way of Gift Aid, donations, interest, rent and dividends.

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Mr. D. M. Halpern  
Trustee

For and on behalf of the Trustees

17 December 2024

**Independent Examiner's Report to the Trustees of the Moshal Charitable Trust  
For the year ended 31 March 2024**

We report on the accounts of the Trust for the year ended 31 March 2024, which are set out on pages 3 to 5.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
  - (i) to keep accounting records in accordance with section 130 of the Act; and
  - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

---

Mr. S. Yodaiken

SEFTON YODAIKEN & CO  
CHARTERED ACCOUNTANTS  
Fairways House  
George Street Prestwich  
Manchester  
M25 9WS

17 December 2024

•The Moshal Charitable Trust•

**Statement of Financial Activities  
For the year ended 31 March 2024**

	Notes	2024 £	2023 £
<i>Income resources</i>			
Voluntary income	2	20,000	---
Investment income	3	46,989	57,218
		-----	-----
Total incoming resources		66,989	57,218
		-----	-----
<i>Resource expenditure</i>			
Charitable distribution		145,842	142,557
Governance costs	5	1,103	1,116
		-----	-----
Total resources expended		146,945	143,673
		-----	-----
Net deficit for the year		(79,956)	(86,455)
Balance brought forward		681,559	768,014
		-----	-----
Balance carried forward		601,603	681,559
		=====	=====

•The Moshal Charitable Trust•

**Balance Sheet as at 31 March 2024**

	Notes	£	2024 £	£	2023 £
<b>Current assets</b>					
Debtors		230,001		230,001	
Investments	6	129,784		129,784	
Cash at bank		262,942		343,619	
		-----		-----	
		622,727		703,404	
<b>Creditors: due in one year</b>		(278)		(999)	
		-----		-----	
			622,449		702,405
			=====		=====
 <b>Unrestricted Funds</b>					
Settled capital			10		10
Capital account			20,836		20,836
Income account			601,603		681,559
			-----		-----
			622,449		702,405
			=====		=====

Approved by the Trustees on 17 December 2024 and signed on their behalf

\_\_\_\_\_  
Mr. D. M. Halpern  
Trustee

## Notes to the Financial Statements For the year ended 31 March 2024

### 1. Accounting Policies

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the charities statement of recommended practise on accounting by charities (Charities SORP FRS 102) and the Charities Act 2011).

### 2. Voluntary income

	2024	2023
	£	£
Donations received	20,000	---
	=====	=====

### 3. Investment income

	2024	2023
	£	£
Bank interest received	4,989	1,218
Dividends received	42,000	56,000
	-----	-----
	46,989	57,218
	=====	=====

### 4. Gift of shares

The charity gifted 5 shares of its investment in Eldermount Ltd (CRN 01570313) to DAG Charitable Trust, charity registration number 290020.

### 5. Governance costs

	2024	2023
	£	£
Accountancy	990	990
Bank interest and charges	113	126
	-----	-----
	1,103	1,116
	=====	=====

### 6. Investment

	Investment in property
	£
B/F	129,784
Disposals	---
	-----
C/F	129,784
	=====

### 7. Trustees

No remuneration was paid and no expenses reimbursed to the Trustees during the year.

**THE MOSHAL CHARITABLE TRUST**

England & Wales - Charity number 284448

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# Accounts

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Registered Charity No 284448 (England and Wales)

**MOSHAL CHARITABLE TRUST**

**Financial Statements**

**For the year ended 31 March 2023**

**SEFTON YODAIKEN & CO  
CHARTERED ACCOUNTANTS**

Fairways House  
George Street Prestwich  
Manchester  
M25 9WS

•The Moshal Charitable Trust•

**Trustees Report  
For the year ended 31 March 2023**

The Moshal Charitable Trust is constituted by Deed of Trust and is a registered charity, number 284448. Its address is at New Riverside House 439 Lower Broughton Road Salford M7 2FX.

The charity trustees during the year are:

- Mr. D. M. Halpern
- Mrs. L. Halpern

The objects of the charity are to make donations to charitable and educational institutions.

The administration of the trust is carried out by the Trustees.

The income of the charity is received by way of Gift Aid, donations, interest, rent and dividends.

---

Mr. D. M. Halpern  
Trustee

For and on behalf of the Trustees

20 October 2023

•The Moshal Charitable Trust•

**Independent Examiner's Report to the Trustees of the Moshal Charitable Trust  
For the year ended 31 March 2023**

We report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 3 to 5.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
  - (i) to keep accounting records in accordance with section 130 of the Act; and
  - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

---

Mr. S. Yodaiken

SEFTON YODAIKEN & CO  
CHARTERED ACCOUNTANTS  
Fairways House  
George Street Prestwich  
Manchester  
M25 9WS

20 October 2023

•The Moshal Charitable Trust•

**Statement of Financial Activities  
For the year ended 31 March 2023**

	Notes	2023 £	2022 £
<b><i>Income resources</i></b>			
Voluntary income	2	---	22,000
Investment income	3	57,218	30,838
		<hr/>	<hr/>
Total incoming resources		57,218	52,838
		<hr/>	<hr/>
<b><i>Resource expenditure</i></b>			
Charitable distribution		142,557	78,772
Governance costs	5	1,116	1,155
		<hr/>	<hr/>
Total resources expended		143,673	79,927
		<hr/>	<hr/>
Net deficit for the year		(86,455)	(27,089)
Balance brought forward		768,014	795,103
		<hr/>	<hr/>
Balance carried forward		681,559	768,014
		<hr/> <hr/>	<hr/> <hr/>

•The Moshal Charitable Trust•

**Balance Sheet as at 31 March 2023**

	Notes	2023	2022
		£	£
<b>Current assets</b>			
Debtors		230,001	275,001
Investments	6	129,784	129,784
Cash at bank		343,619	385,074
		<u>703,404</u>	<u>789,859</u>
<b>Creditors: due in one year</b>		<u>(999)</u>	<u>(999)</u>
		<u>702,405</u>	<u>788,860</u>
		=====	=====
<b>Unrestricted Funds</b>			
Settled capital		10	10
Capital account		20,836	20,836
Income account		681,559	768,014
		<u>702,405</u>	<u>788,860</u>
		=====	=====

Approved by the Trustees on 20 October 2023 and signed on their behalf

\_\_\_\_\_  
Mr. D. M. Halpern  
Trustee

•The Moshal Charitable Trust•

**Notes to the Financial Statements  
For the year ended 31 March 2023**

**1. Accounting Policies**

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the charities statement of recommended practise on accounting by charities (Charities SORP FRS 102) and the Charities Act 2011).

**2. Voluntary income**

	2023	2022
	£	£
Donations received	---	22,000
	=====	=====

**3. Investment income**

	2023	2022
	£	£
Bank interest received	1,218	38
Dividends received	56,000	30,800
	-----	-----
	57,218	30,838
	=====	=====

**4. Gift of shares**

The charity gifted 5 shares of its investment in Eldermount Ltd (CRN 01570313) to DAG Charitable Trust, charity registration number 290020.

**5. Governance costs**

	2023	2022
	£	£
Accountancy	990	990
Bank interest and charges	126	165
	-----	-----
	1,116	1,155
	=====	=====

**6. Investment**

	Investment in property
	£
B/F	129,784
Disposals	---
	-----
C/F	129,784
	=====

**7. Trustees**

No remuneration was paid and no expenses reimbursed to the Trustees during the year.

**THE MOSHAL CHARITABLE TRUST**

England & Wales - Charity number 284448

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# Accounts

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Registered Charity No 284448 (England and Wales)

**MOSHAL CHARITABLE TRUST**

**Financial Statements**

**For the year ended 31 March 2022**

**SEFTON YODAIKEN & CO  
CHARTERED ACCOUNTANTS**

Fairways House  
George Street Prestwich  
Manchester  
M25 9WS

•The Moshal Charitable Trust•

**Trustees Report**  
**For the year ended 31 March 2022**

The Moshal Charitable Trust is constituted by Deed of Trust and is a registered charity, number 284448. Its address is at New Riverside House 439 Lower Broughton Road Salford M7 2FX.

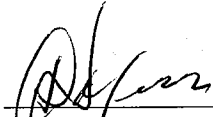
The charity trustees during the year are:

- Mr. D. M. Halpern
- Mrs. L. Halpern

The objects of the charity are to make donations to charitable and educational institutions.

The administration of the trust is carried out by the Trustees.

The income of the charity is received by way of Gift Aid, donations, interest, rent and dividends.



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Mr. D. M. Halpern  
Trustee

For and on behalf of the Trustees

20 October 2022

•The Moshal Charitable Trust•

**Independent Examiner's Report to the Trustees of the Moshal Charitable Trust  
For the year ended 31 March 2022**

We report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 3 to 5.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
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- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Mr. S. Yodaiken

SEFTON YODAIKEN & CO  
CHARTERED ACCOUNTANTS  
Fairways House  
George Street Prestwich  
Manchester  
M25 9WS

20 October 2022

•The Moshal Charitable Trust•

**Statement of Financial Activities  
For the year ended 31 March 2022**

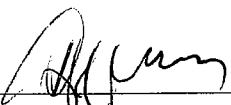
	Notes	2022 £	2021 £
<i>Income resources</i>			
Voluntary income	2	22,000	16,000
Investment income	3	30,838	35,214
		-----	-----
Total incoming resources		52,838	51,214
		-----	-----
<i>Resource expenditure</i>			
Charitable distribution		78,772	74,737
Governance costs	5	1,155	1,150
		-----	-----
Total resources expended		79,927	75,887
		-----	-----
Net deficit for the year		(27,089)	(24,673)
Balance brought forward		795,103	819,776
		-----	-----
Balance carried forward		768,014	795,103
		=====	=====

•The Moshal Charitable Trust•

**Balance Sheet as at 31 March 2022**

	Notes	£	2022 £	£	2021 £
<b>Current assets</b>					
Debtors		275,001		300,001	
Investments	6	129,784		129,784	
Cash at bank		385,074		387,163	
		<u>789,859</u>		<u>816,948</u>	
<b>Creditors: due in one year</b>		<u>(999)</u>		<u>(999)</u>	
			<u>788,860</u>		<u>815,949</u>
			=====		=====
<b>Unrestricted Funds</b>					
Settled capital			10		10
Capital account			20,836		20,836
Income account			768,014		795,103
			<u>788,860</u>		<u>815,949</u>
			=====		=====

Approved by the Trustees on 20 October 2022 and signed on their behalf

  
 \_\_\_\_\_  
 Mr. D. M. Halpern  
 Trustee

## Notes to the Financial Statements For the year ended 31 March 2022

### 1. Accounting Policies

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the charities statement of recommended practise on accounting by charities (Charities SORP FRS 102) and the Charities Act 2011).

### 2. Voluntary income

	2022	2021
	£	£
Donations received	22,000	16,000
	=====	=====

### 3. Investment income

	2022	2021
	£	£
Bank interest received	38	214
Dividends received	30,800	35,000
	-----	-----
	30,838	35,214
	=====	=====

### 4. Gift of shares

The charity gifted 5 shares of its investment in Eldermount Ltd (CRN 01570313) to DAG Charitable Trust, charity registration number 290020.

### 5. Governance costs

	2022	2021
	£	£
Accountancy	990	990
Bank interest and charges	165	160
	-----	-----
	1,155	1,150
	=====	=====

### 6. Investment

	Investment in property
	£
B/F	129,784
Disposals	---
	-----
C/F	129,784
	=====

### 7. Trustees

No remuneration was paid and no expenses reimbursed to the Trustees during the year.

**THE MOSHAL CHARITABLE TRUST**

England & Wales - Charity number 284448

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# Accounts

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Registered Charity No 284448 (England and Wales)

**MOSHAL CHARITABLE TRUST**

**Financial Statements**

**For the year ended 31 March 2021**

**SEFTON YODAIKEN & CO  
CHARTERED ACCOUNTANTS**

Fairways House  
George Street Prestwich  
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M25 9WS

•The Moshal Charitable Trust•

**Trustees Report  
For the year ended 31 March 2021**

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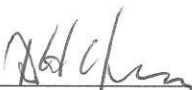
The charity trustees during the year are:

- Mr. D. M. Halpern
- Mrs. L. Halpern

The objects of the charity are to make donations to charitable and educational institutions.

The administration of the trust is carried out by the Trustees.

The income of the charity is received by way of Gift Aid, donations, interest, rent and dividends.

  
\_\_\_\_\_  
Mr. D. M. Halpern  
Trustee

For and on behalf of the Trustees

23 November 2021

•The Moshal Charitable Trust•

**Independent Examiner's Report to the Trustees of the Moshal Charitable Trust  
For the year ended 31 March 2021**

We report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 3 to 5.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

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  - (i) to keep accounting records in accordance with section 130 of the Act; and
  - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

---

Mr. S. Yodaiken

SEFTON YODAIKEN & CO  
CHARTERED ACCOUNTANTS  
Fairways House  
George Street Prestwich  
Manchester  
M25 9WS

23 November 2021

•The Moshal Charitable Trust•

**Statement of Financial Activities  
For the year ended 31 March 2021**


	Notes	2021 £	2020 £
<i>Income resources</i>			
Voluntary income	2	16,000	16,400
Investment income	3	35,214	102,932
Surplus on transfer of shares		---	11,412
		-----	-----
Total incoming resources		51,214	130,744
		-----	-----
<i>Resource expenditure</i>			
Charitable distribution		74,737	106,993
Gift of shares	4	---	12,500
Governance costs	5	1,150	1,187
		-----	-----
Total resources expended		75,887	120,680
		-----	-----
Net (deficit)/surplus for the year		(24,673)	10,064
Balance brought forward		819,776	809,712
		-----	-----
Balance carried forward		795,103	819,776
		=====	=====

•The Moshal Charitable Trust•

**Balance Sheet as at 31 March 2021**

	Notes	£	2021 £	£	2020 £
<b>Current assets</b>					
Debtors		300,001		300,001	
Investments	6	129,784		129,784	
Cash at bank		387,163		411,737	
		-----		-----	
<b>Creditors: due in one year</b>		816,948		841,522	
		(999)		(900)	
		-----		-----	
			815,949		840,622
			=====		=====
<b>Unrestricted Funds</b>					
Settled capital			10		10
Capital account			20,836		20,836
Income account			795,103		819,776
			-----		-----
			815,949		840,622
			=====		=====

Approved by the Trustees on 23 November 2021 and signed on their behalf

  
 \_\_\_\_\_  
 Mr. D.M. Halpern  
 Trustee

**Notes to the Financial Statements  
For the year ended 31 March 2021**

**1. Accounting Policies**

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the charities statement of recommended practise on accounting by charities (Charities SORP FRS 102) and the Charities Act 2011).

**2. Voluntary income**

	2021 £	2020 £
Donations received	16,000 =====	16,400 =====

**3. Investment income**

	2021 £	2020 £
Bank interest received	214	807
Dividends received	35,000	102,125
	----- 35,214 =====	----- 102,932 =====

**4. Gift of shares**

The charity gifted its investment in the shares of Eldermount Ltd (CRN 01570313) to DAG Charitable Trust, charity registration number 290020.

**5. Governance costs**

	2021 £	2020 £
Accountancy	990	990
Bank interest and charges	160	197
	----- 1,150 =====	----- 1,187 =====

**6. Investment**

	<b>Investment in property</b> £
B/F	129,784
Disposals	---
	-----
C/F	129,784 =====

**7. Trustees**

No remuneration was paid and no expenses reimbursed to the Trustees during the year.