

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  
Manchester  
M25 9WS

•The Moshal Charitable Trust•

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

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.

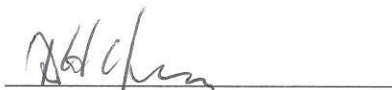
The charity trustees during the year are:

- 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

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:

- (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.

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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	
		-----		-----	
		816,948		841,522	
<b>Creditors: due in one year</b>		(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

	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.