

**REGISTERED COMPANY NUMBER: 04980421 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1101960**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
28 FEBRUARY 2025  
FOR  
NORTHERN LAND TRUST**

Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

**NORTHERN LAND TRUST**  
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**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Aim, objectives and activities for the public benefit**

To provide facilities and programmes for children and young people, including children with SEND, for their recreation and for their social and educational development so as to improve their skills, mental and emotional capacities, and to assist them in growing to full maturity as individuals and as members of society and so that their conditions of life may improve.

The trustees identify institutions and organisations which meet its above criteria and regularly support a number of these institutions and organisations.

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

**Grant making**

Grants are made to charitable institutions and organisations after it has been satisfied that payments will accord with the objectives of the charity.

**Volunteers**

There were no volunteers during the year.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The results for the year and the financial position at the year end were considered satisfactory by the trustees.

The charity received donations of £91,140 (2024: £95,489) in the year.

During the year the charity began hosting recreational and educational events for the benefit of children with special needs. The total spent on these events was £23,446 (2024: £25,521).

The charity also continued its philanthropic activities in support of religious, educational and other charitable institutions and the donations made were £50,791 (2024: £34,000).

Together with support costs in furtherance of the charity's charitable activities, total expenses amounted to £78,912 (2024: £62,833). This gave the charity a surplus of £12,288 for the year (2024: £32,656). Total unrestricted funds at the balance sheet date were therefore £53,733 (2024: £41,505).

**Fundraising activities**

A summary of the charity's transactions and of its financial position is shown in the financial statements together with the accompanying notes.

**Investment performance**

Under the memorandum and articles of association the charity has the power to invest in any way the trustees wish.

**FINANCIAL REVIEW**

**Principal funding sources**

The principal funding sources are income generated by investments and donations from corporate sponsors.

**Reserves policy**

The charity aims to maintain reserves in order that it is in a position to continue its grant making activities at a consistent level and to cover contingencies of additional calls being made upon the charity for support of organisations or institutions in times of need.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

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**FUTURE PLANS**

The Trustees plan to continue to support charities and charitable purposes in accordance with their grant making policy and to ensure that the ability to generate sufficient income is maintained to achieve that end.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is constituted as a company limited by guarantee and as such, its governing documents are its Memorandum and Articles of Association.

**Recruitment and appointment of new trustees**

Membership of the Charity is open to any individual or organisation interested in promoting the objects who:

1. applies to the charity in the form required by the Trustees;
2. consents to act as a Trustee;
3. is approved unanimously by the Trustees;
4. signs the Register of members or consents in writing to become a member either personally or (in the case of a member organisation) through an authorised representative.

**Organisational structure**

The company currently has 3 trustees; names of members are listed below. The charity is organised so that the trustees meet regularly to manage the affairs of the charity.

The charity has a wholly owned subsidiary, Datetree Properties Limited, a property dealing company which gifts its profits to the charity.

**Induction and training of new trustees**

New Trustees must familiarise themselves with the content of the Memorandum and Articles of Association, their legal obligations under charity and company law, the organisational structure of Northern Land Trust and the recent financial performance of the charity.

Training of trustees will depend on their previous knowledge and experience.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04980421 (England and Wales)

**Registered Charity number**

1101960

**Registered office**

First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

**Trustees**

Mr B M Roitenbarg  
Mr J Feiner  
Mrs D Askal

**Company Secretary**

Mr B M Roitenbarg

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Aryeh Melinek FCA  
Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

**Bankers**

The Royal Bank of Scotland  
62/63 Threadneedle Street  
London EC2R 8LA

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

Approved by order of the board of trustees on 5 October 2025 and signed on its behalf by:

Mr B M Roitenbarg - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
NORTHERN LAND TRUST (REGISTERED NUMBER: 04980421)**

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**Independent examiner's report to the trustees of Northern Land Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Aryeh Melinek FCA

Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

5 October 2025

**NORTHERN LAND TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 28 FEBRUARY 2025**

|                                    | <b>2025<br/>Unrestricted<br/>fund<br/>£</b> | <b>2024<br/>Total<br/>funds<br/>£</b> |
|------------------------------------|---------------------------------------------|---------------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                                             |                                       |
| Donations and legacies             | <u><b>91,140</b></u>                        | <u>95,489</u>                         |
| <b>EXPENDITURE ON</b>              |                                             |                                       |
| <b>Charitable activities</b>       |                                             |                                       |
| Charitable events                  | <b>23,446</b>                               | 25,521                                |
| Grants to charitable institutions  | <b>50,791</b>                               | 34,000                                |
| Other charitable activities        | <u><b>4,675</b></u>                         | <u>3,312</u>                          |
| <b>Total</b>                       | <u><b>78,912</b></u>                        | <u>62,833</u>                         |
| <b>NET INCOME</b>                  | <b>12,228</b>                               | 32,656                                |
| <b>RECONCILIATION OF FUNDS</b>     |                                             |                                       |
| Total funds brought forward        | <u><b>41,505</b></u>                        | <u>8,849</u>                          |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><b>53,733</b></u>                        | <u>41,505</u>                         |

The notes form part of these financial statements

**NORTHERN LAND TRUST (REGISTERED NUMBER: 04980421)**

**BALANCE SHEET  
28 FEBRUARY 2025**

|                                              |       | <b>2025<br/>Unrestricted<br/>fund<br/>£</b> | <b>2024<br/>Total<br/>funds<br/>£</b> |
|----------------------------------------------|-------|---------------------------------------------|---------------------------------------|
| <b>FIXED ASSETS</b>                          | Notes |                                             |                                       |
| Tangible assets                              | 5     | <b>8,749</b>                                | 9,490                                 |
| Investments                                  | 6     | <u><b>1</b></u>                             | <u>1</u>                              |
|                                              |       | <b>8,750</b>                                | 9,491                                 |
| <b>CURRENT ASSETS</b>                        |       |                                             |                                       |
| Cash at bank                                 |       | <b>46,565</b>                               | 33,536                                |
| <b>CREDITORS</b>                             |       |                                             |                                       |
| Amounts falling due within one year          | 7     | <b>(1,582)</b>                              | (1,522)                               |
|                                              |       | <u></u>                                     | <u></u>                               |
| <b>NET CURRENT ASSETS</b>                    |       | <u><b>44,983</b></u>                        | <u>32,014</u>                         |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u><b>53,733</b></u>                        | 41,505                                |
|                                              |       | <u></u>                                     | <u></u>                               |
| <b>NET ASSETS</b>                            |       | <u><b>53,733</b></u>                        | <u>41,505</u>                         |
| <b>FUNDS</b>                                 |       |                                             |                                       |
| Unrestricted funds                           |       | <u><b>53,733</b></u>                        | <u>41,505</u>                         |
| <b>TOTAL FUNDS</b>                           |       | <u><b>53,733</b></u>                        | <u>41,505</u>                         |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 October 2025 and were signed on its behalf by:

Mr B M Roitenbarg - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Preparation of consolidated financial statements**

The financial statements contain information about Northern Land Trust as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable consist of amounts payable to charitable institutions and organisations in the furtherance of the charitable objectives of the trust.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment        -    20% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

All funds held are unrestricted income funds.

**Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. Liability of each member in the event of winding-up is limited to £1.

**Financial Instruments**

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset or settle the liability simultaneously.

# NORTHERN LAND TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 28 FEBRUARY 2025

### 2. GRANTS PAYABLE

|                                   | 2025          | 2024          |
|-----------------------------------|---------------|---------------|
|                                   | £             | £             |
| Grants to charitable institutions | <u>50,791</u> | <u>34,000</u> |

The total grants paid to institutions during the year was as follows:

|                                                                                   | 2025          | 2024     |
|-----------------------------------------------------------------------------------|---------------|----------|
|                                                                                   | £             | £        |
| Donations in support of religious, educational and other Charitable Institutions. | <u>50,791</u> | <u>-</u> |

The total grants paid to institutions during the year was £50,791 (2024: £34,000). A summary of grants made to institutions during the year is as follows:

| Name of institution        | Amount (£) |
|----------------------------|------------|
| CMZ Ltd                    | 15,000     |
| Live and Learn             | 10,000     |
| Friends of Wiznitz Limited | 5,000      |
| Chasdei Chaim Moshe        | 5,000      |
| Lehachazikom               | 5,000      |
| Bderech Kovod              | 1,600      |
| Chaveirim Youth            | 1,600      |
| Other                      | 7,591      |
| Total                      | 50,791     |

### 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

|                             | 2025         | 2024         |
|-----------------------------|--------------|--------------|
|                             | £            | £            |
| Depreciation - owned assets | <u>2,781</u> | <u>2,372</u> |

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2025 nor for the year ended 29 February 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2025 nor for the year ended 29 February 2024.

# NORTHERN LAND TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 28 FEBRUARY 2025

### 5. TANGIBLE FIXED ASSETS

|                       |                            |
|-----------------------|----------------------------|
|                       | Computer<br>equipment<br>£ |
| <b>COST</b>           |                            |
| At 1 March 2024       | <b>11,862</b>              |
| Additions             | <b><u>2,040</u></b>        |
| At 28 February 2025   | <b><u>13,902</u></b>       |
| <b>DEPRECIATION</b>   |                            |
| At 1 March 2024       | <b>2,372</b>               |
| Charge for year       | <b><u>2,781</u></b>        |
| At 28 February 2025   | <b><u>5,153</u></b>        |
| <b>NET BOOK VALUE</b> |                            |
| At 28 February 2025   | <b><u>8,749</u></b>        |
| At 29 February 2024   | <b><u>9,490</u></b>        |

### 6. FIXED ASSET INVESTMENTS

|                                      |                                         |
|--------------------------------------|-----------------------------------------|
|                                      | Shares in<br>group<br>undertakings<br>£ |
| <b>MARKET VALUE</b>                  |                                         |
| At 1 March 2024 and 28 February 2025 | <b><u>1</u></b>                         |
| <b>NET BOOK VALUE</b>                |                                         |
| At 28 February 2025                  | <b><u>1</u></b>                         |
| At 29 February 2024                  | <b><u>1</u></b>                         |

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

#### **Datetree Properties Limited**

Registered office:

Nature of business: Trading in residential properties

|                 |              |
|-----------------|--------------|
| Class of share: | %<br>holding |
| Ordinary        | <b>100</b>   |

**NORTHERN LAND TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | <b>2025</b>         | 2024         |
|------------------------------|---------------------|--------------|
|                              | <b>£</b>            | £            |
| Other creditors              | <b>1,042</b>        | 1,042        |
| Accruals and deferred income | <b><u>540</u></b>   | <u>480</u>   |
|                              | <b><u>1,582</u></b> | <u>1,522</u> |

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2025.