

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 October 2025
for
The Repper Charitable Foundation**

Banks Sheridan
Datum House
Electra Way
Crewe
Cheshire
CW1 6ZF

The Repper Charitable Foundation

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The Repper Charitable Foundation

Report of the Trustees for the year ended 31 October 2025

The trustees present their report with the financial statements of the charity for the year ended 31 October 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

Objectives and aims

The principal objective of the company in the period under review was that of a registered charity engaged in the advancement of education, relieving poverty and financial hardship and advancing healthcare.

Significant activities

The Charity has been active in supporting UK national charities including Alzheimer's Research UK; and WJR project to provide relief to victims of the Myanmar earthquake.

Public benefit

Responding to identifiable charity needs to support those who may not be receiving adequate funds from other sources.

FINANCIAL REVIEW

Financial position

	£
Net income for the period	56,075
Net expenditure for the period	(12,693)
	<hr/>
	43,382
	<hr/>

The financial position is considered to be very sound by the trustees. The funds in the charity account are more than sufficient to cover all existing forward commitments.

At the end of the period on 31 October 2025, the balance on the Cater Allen charity bank account was £41,312.

Principal funding sources

The charity's principal source of funding is from donations by trustees Lynda and David Repper.

Reserves policy

The charity has agreed a policy to retain sufficient funds in the charity to cover their on-going costs and to cover other charitable donations agreed by the Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Declaration of Charitable Trust dated October 19 2018.

Recruitment and appointment of new trustees

No new trustees were appointed during the year.

Other information about the charity and its activities

During the year, additional donations were made to the following charities:

- Magen David Adom
- World Jewish Relief
- Leeds Jewish Welfare Board
- Weizmann UK
- Jewish Child's Day
- UJIA
- Camp Simcha
- Community Security Trust
- WIZO

The Repper Charitable Foundation

**Report of the Trustees
for the year ended 31 October 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1180432

Principal address

32A Foxhill Crescent
Leeds
LS16 5PD

Trustees

David Michael Repper
Karen Louise Shamash
Lynda Repper
Natalie Clare Rich
Nicole Sarah Barnett

Independent Examiner

Banks Sheridan
Datum House
Electra Way
Crewe
Cheshire
CW1 6ZF

Approved by order of the board of trustees on 19 December 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'D Repper', written over a circular stamp or seal.

D Repper - Trustee

Independent Examiner's Report to the Trustees of The Repper Charitable Foundation

Independent examiner's report to the trustees of The Repper Charitable Foundation

I report to the charity trustees on my examination of the accounts of The Repper Charitable Foundation (the Trust) for the year ended 31 October 2025.

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 Act and in carrying out my examination I have followed all 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.

Stuart Banks

Banks Sheridan
Datum House
Electra Way
Crewe
Cheshire
CW1 6ZF

19 December 2025

The Repper Charitable Foundation

**Statement of Financial Activities
for the year ended 31 October 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		56,075	18,750
EXPENDITURE ON			
Charitable activities			
Donations to institutions		12,081	18,000
Governance		612	607
Total		12,693	18,607
NET INCOME		43,382	143
RECONCILIATION OF FUNDS			
Total funds brought forward		8,480	8,337
TOTAL FUNDS CARRIED FORWARD		51,862	8,480

The notes form part of these financial statements

The Repper Charitable Foundation

Balance Sheet **31 October 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	4	11,215	3,750
Cash at bank		41,312	5,335
		<u>52,527</u>	<u>9,085</u>
CREDITORS			
Amounts falling due within one year	5	(665)	(605)
		<u>51,862</u>	<u>8,480</u>
NET CURRENT ASSETS			
		<u>51,862</u>	<u>8,480</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>51,862</u>	<u>8,480</u>
NET ASSETS		<u>51,862</u>	<u>8,480</u>
FUNDS	6		
Unrestricted funds		<u>51,862</u>	<u>8,480</u>
TOTAL FUNDS		<u>51,862</u>	<u>8,480</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2025 and were signed on its behalf by:



D Repper - Trustee

The Repper Charitable Foundation

Notes to the Financial Statements for the year ended 31 October 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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 offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

Trustees' expenses

There were no trustee expenses paid during the period ended 31 October 2025 (2024: £NIL).

The Repper Charitable Foundation

Notes to the Financial Statements - continued for the year ended 31 October 2025

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	18,750
EXPENDITURE ON	
Charitable activities	
Donations to institutions	18,000
Governance	607
Total	18,607
NET INCOME	143
RECONCILIATION OF FUNDS	
Total funds brought forward	8,337
TOTAL FUNDS CARRIED FORWARD	8,480

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Prepayments and Accrued Income

During the year to 31 October 2025 £11,215 (2024: £3,750) worth of gift aid income was accrued.

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	665	605

6. MOVEMENT IN FUNDS

	At 1.11.24 £	Net movement in funds £	At 31.10.25 £
Unrestricted funds			
General fund	8,480	43,382	51,862
TOTAL FUNDS	8,480	43,382	51,862

The Repper Charitable Foundation

**Notes to the Financial Statements - continued
for the year ended 31 October 2025**

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,075	(12,693)	43,382
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>56,075</u>	<u>(12,693)</u>	<u>43,382</u>

Comparatives for movement in funds

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	8,337	143	8,480
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>8,337</u>	<u>143</u>	<u>8,480</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,750	(18,607)	143
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>18,750</u>	<u>(18,607)</u>	<u>143</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.23 £	Net movement in funds £	At 31.10.25 £
Unrestricted funds			
General fund	8,337	43,525	51,862
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>8,337</u>	<u>43,525</u>	<u>51,862</u>

The Repper Charitable Foundation

Notes to the Financial Statements - continued for the year ended 31 October 2025

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,825	(31,300)	43,525
TOTAL FUNDS	<u>74,825</u>	<u>(31,300)</u>	<u>43,525</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2025.

The Repper Charitable Foundation

**Detailed Statement of Financial Activities
for the year ended 31 October 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	44,860	15,000
Gift aid	11,215	3,750
	<u>56,075</u>	<u>18,750</u>
Total incoming resources	56,075	18,750
EXPENDITURE		
Charitable activities		
Grants to institutions	12,021	18,000
Support costs		
Other		
Accountancy	672	607
Total resources expended	<u>12,693</u>	<u>18,607</u>
Net income	<u>43,382</u>	<u>143</u>

This page does not form part of the statutory financial statements