

# ROBANNA CHARITABLE ORGANISATION

England & Wales · Charity number 1185481

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2019-09-24

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

## Contact

---

**Address** Melinek Fine Llp  
Winston House  
349 Regents Park Road  
London  
N3 1DH

**Phone** 02034112001

**Email** [admin@melinekfine.com](mailto:admin@melinekfine.com)

## Activities

---

**Objects:** THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION FOR THE PUBLIC BENEFIT BY PROVIDING GRANTS TO SYNAGOGUES AND OTHER RELIGIOUS CHARITIES FOR THE PROVISION OF RELIGIOUS OBJECTS, PRAYER BOOKS AND OTHER RELIGIOUS STUDY BOOKS, AND FOR THE PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS. THE ADVANCEMENT OF ORTHODOX JEWISH EDUCATION AND EDUCATION IN GENERAL BY PROVIDING GRANTS TO EDUCATIONAL INSTITUTIONS. THE RELIEF OF POVERTY FOR THE PUBLIC BENEFIT BY PROVIDING GRANTS TO OTHER CHARITIES WORKING TO PREVENT OR RELIEVE POVERTY AND TO INDIVIDUALS. THE RELIEF OF SICKNESS AND INFIRMITY FOR THE PUBLIC BENEFIT BY PROVIDING GRANTS TO OTHER CHARITIES WORKING TO RELIEVE SICKNESS AND INFIRMITY AND TO INDIVIDUALS.

**Activities:** To advance the Orthodox Jewish religion through grants to synagogues and religious organisations, support Jewish and general education, relieve poverty and financial hardship, and assist in the relief of sickness and infirmity through grants to individuals and charities.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

## Geography

- Throughout England And Wales

## Finances

| Period end | Income   | Expenditure | Assets     | Employees |
|------------|----------|-------------|------------|-----------|
| 2024-10-31 | £214,237 | £38,063     | -          | -         |
| 2023-10-31 | £150,774 | £8,351      | -          | -         |
| 2022-10-31 | £865,411 | £25,760     | £1,789,651 | 0         |
| 2021-10-31 | £0       | £0          | -          | -         |
| 2020-10-31 | £0       | £0          | -          | -         |

## Trustees

| Name                     | Role  | Appointed  |
|--------------------------|-------|------------|
| Robert Daniel Noe        | Chair | 2019-09-24 |
| Anna Tova Noe            |       | 2019-09-24 |
| Baruch Benjamin Springer |       | 2019-09-24 |

---

# Accounts

---

**Report of the Trustees and  
Unaudited Financial Statements  
FOR THE YEAR ENDED  
31 October 2024  
for  
ROBANNA CHARITABLE ORGANISATION**

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

**ROBANNA CHARITABLE ORGANISATION**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 OCTOBER 2024**

---

|                                          | <b>Page</b> |
|------------------------------------------|-------------|
| <b>Report of the Trustees</b>            | 1 to 2      |
| <b>Independent Examiner's Report</b>     | 3           |
| <b>Statement of Financial Activities</b> | 4           |
| <b>Balance Sheet</b>                     | 5           |
| <b>Notes to the Financial Statements</b> | 6 to 7      |

# **ROBANNA CHARITABLE ORGANISATION**

## **Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2024**

---

The trustees present their report with the financial statements of the charity for the year ended 31 October 2024. 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 objects of the charity is to advance the Orthodox Jewish religion for the public benefit. It does this by providing grants to synagogues and other religious charities to support the provision of religious objects, prayer books, and other materials for religious study, as well as to facilitate the public celebration of religious festivals.

In addition, the charity promotes Orthodox Jewish education, and education more generally, by awarding grants to educational institutions.

The charity also works to relieve poverty for the public benefit by making grants to other charities engaged in poverty prevention or relief, and by offering support directly to individuals in need.

Finally, it supports the relief of sickness and infirmity for the public benefit, through grants given to organisations dedicated to health-related causes and to individuals requiring assistance.

#### **Significant activities**

During the year ended 31 October 2024, the charity received no donations, consistent with the previous year, but generated investment income of £214,237, an increase from £150,774 in 2023. Grantmaking activity increased with a total of £33,833 awarded to charitable institutions, compared to £6,671 in the previous year.

At the end of the financial year, the charity's unrestricted funds stood at £2,108,248, up from £1,932,074 in 2023. The trustees view this increase as a positive reflection of the charity's investment strategy, which is designed to provide a stable source of income to support its ongoing charitable work.

#### **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 Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

#### **Grantmaking**

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

#### **Staff and volunteers**

The charity has no staff or volunteers.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Investment performance**

The charity holds short-term investments as current assets, which represent a significant portion of the charity's total assets and are the primary source of its income. During the year, they generated investment income of £214,237.

The trustees have reviewed the performance of these investments and are satisfied that they continue to perform in line with expectations. The income generated supports the charity's grantmaking activities and contributes to the long-term sustainability of its charitable work.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The trustees have not set a formal reserves policy, as the charity's primary activity is the distribution of grants, which are made based on the availability of funds. Given that the charity does not have ongoing operational commitments or staff costs, the trustees consider it appropriate to retain flexibility in the level of reserves held, ensuring that funds are available to respond to grant-making opportunities as they arise.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**ROBANNA CHARITABLE ORGANISATION**

**Report of the Trustees  
FOR THE YEAR ENDED 31 OCTOBER 2024**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1185481

**Principal address**

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

**Trustees**

Mr R D Noe  
Mr B B Springer  
Mrs A Noe

**Independent Examiner**

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

Approved by order of the board of trustees on 8 August 2025 and signed on its behalf by:

Mr R D Noe - Trustee

**Independent Examiner's Report to the Trustees of  
Robanna Charitable Organisation**

---

**Independent examiner's report to the trustees of Robanna Charitable Organisation**

I report to the charity trustees on my examination of the accounts of Robanna Charitable Organisation (the Trust) for the year ended 31 October 2024.

**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.

Danny Fine, FCA

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

8 August 2025

**ROBANNA CHARITABLE ORGANISATION**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 OCTOBER 2024**

|                                                 |       | 2024<br>Unrestricted<br>fund<br>£ | 2023<br>Total<br>funds<br>£ |
|-------------------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>               | Notes |                                   |                             |
| Investment income                               | 2     | <u>214,237</u>                    | <u>150,774</u>              |
| <b>EXPENDITURE ON<br/>Charitable activities</b> |       |                                   |                             |
| Charitable activities                           |       | <u>38,063</u>                     | <u>8,351</u>                |
| <b>NET INCOME</b>                               |       | 176,174                           | 142,423                     |
| <b>RECONCILIATION OF FUNDS</b>                  |       |                                   |                             |
| Total funds brought forward                     |       | <u>1,932,074</u>                  | <u>1,789,651</u>            |
| <b>TOTAL FUNDS CARRIED FORWARD</b>              |       | <u><u>2,108,248</u></u>           | <u><u>1,932,074</u></u>     |

The notes form part of these financial statements

**ROBANNA CHARITABLE ORGANISATION**

**Balance Sheet  
31 OCTOBER 2024**

|                                              |       | 2024<br>Unrestricted<br>fund<br>£ | 2023<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        | Notes |                                   |                             |
| Debtors                                      | 5     | 3,710                             | -                           |
| Investments                                  | 6     | 2,085,000                         | 1,915,330                   |
| Cash at bank                                 |       | <u>21,878</u>                     | <u>19,744</u>               |
|                                              |       | 2,110,588                         | 1,935,074                   |
| <b>CREDITORS</b>                             |       |                                   |                             |
| Amounts falling due within one year          | 7     | (2,340)                           | (3,000)                     |
|                                              |       | <u>2,108,248</u>                  | <u>1,932,074</u>            |
| <b>NET CURRENT ASSETS</b>                    |       |                                   |                             |
|                                              |       | <u>2,108,248</u>                  | <u>1,932,074</u>            |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                                   |                             |
|                                              |       | 2,108,248                         | 1,932,074                   |
| <b>NET ASSETS</b>                            |       |                                   |                             |
|                                              |       | <u>2,108,248</u>                  | <u>1,932,074</u>            |
| <b>FUNDS</b>                                 |       |                                   |                             |
| Unrestricted funds                           |       | <u>2,108,248</u>                  | <u>1,932,074</u>            |
| <b>TOTAL FUNDS</b>                           |       |                                   |                             |
|                                              |       | <u>2,108,248</u>                  | <u>1,932,074</u>            |

The financial statements were approved by the Board of Trustees and authorised for issue on 8 August 2025 and were signed on its behalf by:

Mr R D Noe - Trustee

## ROBANNA CHARITABLE ORGANISATION

### Notes to the Financial Statements FOR THE YEAR ENDED 31 OCTOBER 2024

---

#### 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.

##### **Financial instruments**

The Company 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 profit or loss.

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.

**ROBANNA CHARITABLE ORGANISATION**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2024**

**2. INVESTMENT INCOME**

|                       | 2024           | 2023           |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Curr asset inv income | <u>214,237</u> | <u>150,774</u> |

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2024 nor for the year ended 31 October 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

**4. STAFF COSTS**

There were no staff costs for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2024         | 2023     |
|--------------------------------|--------------|----------|
|                                | £            | £        |
| Prepayments and accrued income | <u>3,710</u> | <u>-</u> |

**6. CURRENT ASSET INVESTMENTS**

|                           | 2024             | 2023             |
|---------------------------|------------------|------------------|
|                           | £                | £                |
| Current asset investments | <u>2,085,000</u> | <u>1,915,330</u> |

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

|                 | 2024         | 2023         |
|-----------------|--------------|--------------|
|                 | £            | £            |
| Other creditors | <u>2,340</u> | <u>3,000</u> |

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2024.

---

# Accounts

---

**Report of the Trustees and  
Unaudited Financial Statements  
FOR THE YEAR ENDED  
31 October 2023  
for  
ROBANNA CHARITABLE ORGANISATION**

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

**ROBANNA CHARITABLE ORGANISATION**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 OCTOBER 2023**

---

|                                          | <b>Page</b> |
|------------------------------------------|-------------|
| <b>Report of the Trustees</b>            | 1 to 2      |
| <b>Independent Examiner's Report</b>     | 3           |
| <b>Statement of Financial Activities</b> | 4           |
| <b>Balance Sheet</b>                     | 5           |
| <b>Notes to the Financial Statements</b> | 6 to 7      |

# **ROBANNA CHARITABLE ORGANISATION**

## **Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2023**

---

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. 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 objects of the charity are:

The advancement of the orthodox Jewish religion for the public benefit by providing grants to synagogues and other religious charities for the provision of religious objects, prayer books and other religious study books, and for the public celebration of religious festivals.

The advancement of orthodox Jewish education and education in general by providing grants to educational institutions.

The relief of poverty for the public benefit by providing grants to other charities working to prevent or relieve poverty and to individuals.

The relief of sickness and infirmity for the public benefit by providing grants to other charities working to relieve sickness and infirmity and to individuals

#### **Significant activities**

The charity received no donations this year (2022: £750,010) but investment income of £150,774 (2022: £115,516).

The charity made total grants to charitable institutions of £6,671 (2022: £22,797).

At the balance sheet date, the charity had total unrestricted funds of £1,932,074 (2022: £1,787,151).

#### **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 Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

#### **Grantmaking**

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

#### **Staff and volunteers**

The charity has no staff or volunteers.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Investment performance**

The charity holds investments in order to create income to further its charitable objectives. The trustees have reviewed the performance of these investments and consider it satisfactory.

#### **Internal and external factors**

There are no specific factors to report.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The trustees do not consider it necessary to hold a specific amount of reserves because the main activity of the charity is the provision of grants.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1185481

**ROBANNA CHARITABLE ORGANISATION**

**Report of the Trustees  
FOR THE YEAR ENDED 31 OCTOBER 2023**

---

**Principal address**

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

**Trustees**

Mr R D Noe  
Mr B B Springer  
Mrs A Noe

**Independent Examiner**

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

Approved by order of the board of trustees on 14 August 2024 and signed on its behalf by:

Mr R D Noe - Trustee

**Independent Examiner's Report to the Trustees of  
Robanna Charitable Organisation**

---

**Independent examiner's report to the trustees of Robanna Charitable Organisation**

I report to the charity trustees on my examination of the accounts of Robanna Charitable Organisation (the Trust) for the year ended 31 October 2023.

**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.

Danny Fine, FCA

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

14 August 2024

**ROBANNA CHARITABLE ORGANISATION**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 OCTOBER 2023**

|                                                 |       | 2023<br>Unrestricted<br>fund<br>£ | 2022<br>Total<br>funds<br>£ |
|-------------------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>               | Notes |                                   |                             |
| Donations and legacies                          |       | -                                 | 750,010                     |
| Investment income                               | 2     | <u>150,774</u>                    | <u>115,401</u>              |
| <b>Total</b>                                    |       | <u>150,774</u>                    | <u>865,411</u>              |
| <b>EXPENDITURE ON<br/>Charitable activities</b> |       |                                   |                             |
| Charitable activities                           |       | <u>8,351</u>                      | <u>25,760</u>               |
| <b>NET INCOME</b>                               |       | 142,423                           | 839,651                     |
| <b>RECONCILIATION OF FUNDS</b>                  |       |                                   |                             |
| Total funds brought forward                     |       | <u>1,789,651</u>                  | <u>950,000</u>              |
| <b>TOTAL FUNDS CARRIED FORWARD</b>              |       | <u><u>1,932,074</u></u>           | <u><u>1,789,651</u></u>     |

The notes form part of these financial statements

**ROBANNA CHARITABLE ORGANISATION**

**Balance Sheet  
31 OCTOBER 2023**

|                                              |       | 2023<br>Unrestricted<br>fund<br>£ | 2022<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        | Notes |                                   |                             |
| Debtors                                      | 5     | 1,915,330                         | 1,778,431                   |
| Cash at bank                                 |       | <u>19,744</u>                     | <u>12,720</u>               |
|                                              |       | 1,935,074                         | 1,791,151                   |
| <b>CREDITORS</b>                             |       |                                   |                             |
| Amounts falling due within one year          | 6     | (3,000)                           | (1,500)                     |
|                                              |       | <u>1,932,074</u>                  | <u>1,789,651</u>            |
| <b>NET CURRENT ASSETS</b>                    |       |                                   |                             |
|                                              |       | 1,932,074                         | 1,789,651                   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                                   |                             |
|                                              |       | <u>1,932,074</u>                  | <u>1,789,651</u>            |
| <b>NET ASSETS</b>                            |       |                                   |                             |
|                                              |       | <u>1,932,074</u>                  | <u>1,789,651</u>            |
| <b>FUNDS</b>                                 |       |                                   |                             |
| Unrestricted funds                           |       | <u>1,932,074</u>                  | <u>1,789,651</u>            |
| <b>TOTAL FUNDS</b>                           |       |                                   |                             |
|                                              |       | <u>1,932,074</u>                  | <u>1,789,651</u>            |

The financial statements were approved by the Board of Trustees and authorised for issue on 14 August 2024 and were signed on its behalf by:

Mr R D Noe - Trustee

## ROBANNA CHARITABLE ORGANISATION

### Notes to the Financial Statements FOR THE YEAR ENDED 31 OCTOBER 2023

---

#### 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. INVESTMENT INCOME

|                       | 2023           | 2022           |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Curr asset inv income | <u>150,774</u> | <u>115,401</u> |

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**ROBANNA CHARITABLE ORGANISATION****Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023****4. STAFF COSTS**

There were no staff costs for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2023             | 2022             |
|--------------------------------|------------------|------------------|
|                                | £                | £                |
| Other debtors                  | 1,915,330        | 1,775,250        |
| Prepayments and accrued income | -                | 3,181            |
|                                | <u>1,915,330</u> | <u>1,778,431</u> |

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

|                 | 2023         | 2022         |
|-----------------|--------------|--------------|
|                 | £            | £            |
| Other creditors | <u>3,000</u> | <u>1,500</u> |

**7. RELATED PARTY DISCLOSURES**

During the year £0 (2022: 750,000) was received from charities which have trustees in common with Robanna Charitable Organisation.

**8. FINANCIAL INSTRUMENTS**

The Company 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 profit or loss.

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.

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 OCTOBER 2022  
FOR  
ROBANNA CHARITABLE ORGANISATION**

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

**ROBANNA CHARITABLE ORGANISATION**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2022**

---

|                                          | <b>Page</b> |
|------------------------------------------|-------------|
| <b>Report of the Trustees</b>            | 1 to 2      |
| <b>Independent Examiner's Report</b>     | 3           |
| <b>Statement of Financial Activities</b> | 4           |
| <b>Balance Sheet</b>                     | 5           |
| <b>Cash Flow Statement</b>               | 6           |
| <b>Notes to the Cash Flow Statement</b>  | 7           |
| <b>Notes to the Financial Statements</b> | 8 to 10     |

# **ROBANNA CHARITABLE ORGANISATION**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2022**

---

The trustees present their report with the financial statements of the charity for the year ended 31 October 2022. 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 objects of the charity are:

The advancement of the orthodox Jewish religion for the public benefit by providing grants to synagogues and other religious charities for the provision of religious objects, prayer books and other religious study books, and for the public celebration of religious festivals.

The advancement of orthodox Jewish education and education in general by providing grants to educational institutions.

The relief of poverty for the public benefit by providing grants to other charities working to prevent or relieve poverty and to individuals.

The relief of sickness and infirmity for the public benefit by providing grants to other charities working to relieve sickness and infirmity and to individuals

#### **Significant activities**

The charity received donations of £750,010 (2021: £950,000) and investment income of £115,516 (2021: £0).

The charity made total grants to charitable institutions of £22,797 (2021: £0).

At the balance sheet date, the charity had total unrestricted funds of £1,787,151 (2021: £0).

#### **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 Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

#### **Grantmaking**

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

#### **Staff and volunteers**

The charity has no staff or volunteers.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Investment performance**

The charity holds investments in order to create income to further its charitable objectives. The trustees have reviewed the performance of these investments and consider it satisfactory.

#### **Internal and external factors**

There are no specific factors to report.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The trustees do not consider it necessary to hold a specific amount of reserves because the main activity of the charity is the provision of grants.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1185481

**ROBANNA CHARITABLE ORGANISATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2022**

---

**Principal address**

13 Courtleigh Gardens  
London  
NW11 9JX

**Trustees**

Mr R D Noe  
Mr B B Springer  
Mrs A Noe

**Independent Examiner**

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

Approved by order of the board of trustees on 31 August 2023 and signed on its behalf by:

Mr R D Noe - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROBANNA CHARITABLE ORGANISATION

---

### **Independent examiner's report to the trustees of Robanna Charitable Organisation**

I report to the charity trustees on my examination of the accounts of Robanna Charitable Organisation (the Trust) for the year ended 31 October 2022.

### **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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Danny Fine, FCA

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

31 August 2023

**ROBANNA CHARITABLE ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2022**

|                                                 |       | <b>2022<br/>Unrestricted<br/>fund<br/>£</b> | <b>2021<br/>Total<br/>funds<br/>as restated<br/>£</b> |
|-------------------------------------------------|-------|---------------------------------------------|-------------------------------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>               | Notes |                                             |                                                       |
| Donations and legacies                          | 2     | <b>750,010</b>                              | 950,000                                               |
| Investment income                               | 3     | <b>115,401</b>                              | -                                                     |
| <b>Total</b>                                    |       | <b>865,411</b>                              | 950,000                                               |
| <b>EXPENDITURE ON<br/>Charitable activities</b> | 4     |                                             |                                                       |
| Charitable activities                           |       | <b>25,760</b>                               | -                                                     |
| <b>NET INCOME</b>                               |       | <b>839,651</b>                              | 950,000                                               |
| <b>RECONCILIATION OF FUNDS</b>                  |       |                                             |                                                       |
| Total funds brought forward                     |       | <b>950,000</b>                              | -                                                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b>              |       | <b>1,789,651</b>                            | 950,000                                               |

The notes form part of these financial statements

**ROBANNA CHARITABLE ORGANISATION**

**BALANCE SHEET  
31 OCTOBER 2022**

|                                              |       | <b>2022<br/>Unrestricted<br/>fund<br/>£</b> | <b>2021<br/>Total<br/>funds<br/>as restated<br/>£</b> |
|----------------------------------------------|-------|---------------------------------------------|-------------------------------------------------------|
| <b>CURRENT ASSETS</b>                        | Notes |                                             |                                                       |
| Debtors                                      | 10    | <b>1,778,431</b>                            | -                                                     |
| Cash at bank                                 |       | <u><b>12,720</b></u>                        | <u>950,000</u>                                        |
|                                              |       | <b>1,791,151</b>                            | 950,000                                               |
| <b>CREDITORS</b>                             |       |                                             |                                                       |
| Amounts falling due within one year          | 11    | <u><b>(1,500)</b></u>                       | <u>-</u>                                              |
| <b>NET CURRENT ASSETS</b>                    |       | <u><b>1,789,651</b></u>                     | <u>950,000</u>                                        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u><b>1,789,651</b></u>                     | <u>950,000</u>                                        |
| <b>NET ASSETS</b>                            |       | <u><b>1,789,651</b></u>                     | <u>950,000</u>                                        |
| <b>FUNDS</b>                                 |       |                                             |                                                       |
| Unrestricted funds                           |       | <u><b>1,789,651</b></u>                     | <u>950,000</u>                                        |
| <b>TOTAL FUNDS</b>                           |       | <u><b>1,789,651</b></u>                     | <u>950,000</u>                                        |

The financial statements were approved by the Board of Trustees and authorised for issue on 31 August 2023 and were signed on its behalf by:

Mr R D Noe - Trustee

**ROBANNA CHARITABLE ORGANISATION**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 OCTOBER 2022**

|                                                                           |       | <b>2022</b>                 | 2021<br>as restated         |
|---------------------------------------------------------------------------|-------|-----------------------------|-----------------------------|
|                                                                           | Notes | £                           | £                           |
| <b>Cash flows from operating activities</b>                               |       |                             |                             |
| Cash generated from operations                                            | 1     | <u><b>(1,052,681)</b></u>   | <u>950,000</u>              |
| Net cash (used in)/provided by operating activities                       |       | <u><b>(1,052,681)</b></u>   | <u>950,000</u>              |
| <b>Cash flows from investing activities</b>                               |       |                             |                             |
| Interest received                                                         |       | <u><b>115,401</b></u>       | <u>-</u>                    |
| Net cash provided by investing activities                                 |       | <u><b>115,401</b></u>       | <u>-</u>                    |
|                                                                           |       | <u>                    </u> | <u>                    </u> |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <b>(937,280)</b>            | 950,000                     |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u><b>950,000</b></u>       | <u>-</u>                    |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u><b>12,720</b></u></u> | <u><u>950,000</u></u>       |

The notes form part of these financial statements

**ROBANNA CHARITABLE ORGANISATION**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 OCTOBER 2022**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                           | <b>2022</b>               | 2021<br>as restated |
|-------------------------------------------------------------------------------------------|---------------------------|---------------------|
|                                                                                           | <b>£</b>                  | <b>£</b>            |
| <b>Net income for the reporting period (as per the Statement of Financial Activities)</b> | <b>839,651</b>            | 950,000             |
| <b>Adjustments for:</b>                                                                   |                           |                     |
| Interest received                                                                         | <b>(115,401)</b>          | -                   |
| Increase in debtors                                                                       | <b>(1,778,431)</b>        | -                   |
| Increase in creditors                                                                     | <b>1,500</b>              | -                   |
|                                                                                           | <u><b>(1,052,681)</b></u> | <u>950,000</u>      |
| <b>Net cash (used in)/provided by operations</b>                                          | <u><b>(1,052,681)</b></u> | <u>950,000</u>      |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                 | At 1.11.21<br>£       | Cash flow<br>£          | <b>At 31.10.22</b><br>£ |
|-----------------|-----------------------|-------------------------|-------------------------|
| <b>Net cash</b> |                       |                         |                         |
| Cash at bank    | <u><b>950,000</b></u> | <u><b>(937,280)</b></u> | <u><b>12,720</b></u>    |
|                 | <u><b>950,000</b></u> | <u><b>(937,280)</b></u> | <u><b>12,720</b></u>    |
| <b>Total</b>    | <u><b>950,000</b></u> | <u><b>(937,280)</b></u> | <u><b>12,720</b></u>    |

The notes form part of these financial statements

## ROBANNA CHARITABLE ORGANISATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

---

#### 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. DONATIONS AND LEGACIES

|           | 2022           | 2021<br>as restated |
|-----------|----------------|---------------------|
|           | £              | £                   |
| Donations | <u>750,010</u> | <u>950,000</u>      |

#### 3. INVESTMENT INCOME

|                       | 2022           | 2021<br>as restated |
|-----------------------|----------------|---------------------|
|                       | £              | £                   |
| Curr asset inv income | <u>115,401</u> | <u>-</u>            |

**ROBANNA CHARITABLE ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022**

**4. CHARITABLE ACTIVITIES COSTS**

|                       | Grant<br>funding of<br>activities<br>(see note<br>5)<br>£ | Support<br>costs (see<br>note 6)<br>£ | Totals<br>£          |
|-----------------------|-----------------------------------------------------------|---------------------------------------|----------------------|
| Charitable activities | <u><b>22,797</b></u>                                      | <u><b>2,963</b></u>                   | <u><b>25,760</b></u> |

**5. GRANTS PAYABLE**

|                       | <b>2022</b>          | 2021<br>as restated |
|-----------------------|----------------------|---------------------|
|                       | £                    | £                   |
| Charitable activities | <u><b>22,797</b></u> | <u>-</u>            |

**6. SUPPORT COSTS**

|                       | Management<br>£     | Finance<br>£     | Governance<br>costs<br>£ | Totals<br>£         |
|-----------------------|---------------------|------------------|--------------------------|---------------------|
| Charitable activities | <u><b>1,438</b></u> | <u><b>25</b></u> | <u><b>1,500</b></u>      | <u><b>2,963</b></u> |

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2022 nor for the year ended 31 October 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.

**8. STAFF COSTS**

There were no staff costs for the year ended 31 October 2022 nor for the year ended 31 October 2021.

**9. PRIOR YEAR ADJUSTMENT**

Previous year's accounts were restated because some donations that were thought to have been paid in early November 2022 were in fact paid in late October 2022.

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | <b>2022</b>             | 2021<br>as restated |
|--------------------------------|-------------------------|---------------------|
|                                | £                       | £                   |
| Other debtors                  | <b>1,775,250</b>        | -                   |
| Prepayments and accrued income | <u><b>3,181</b></u>     | <u>-</u>            |
|                                | <u><b>1,778,431</b></u> | <u>-</u>            |

**ROBANNA CHARITABLE ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022**

---

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

|                 | <b>2022</b>         | 2021<br>as restated |
|-----------------|---------------------|---------------------|
|                 | <b>£</b>            | £                   |
| Other creditors | <b><u>1,500</u></b> | <u>-</u>            |

**12. RELATED PARTY DISCLOSURES**

During the year £750,000 (2021: £950,000) was received from charities which have trustees in common with Robanna Charitable Organisation.

**13. FINANCIAL INSTRUMENTS**

The Company 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 profit or loss.

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.

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 OCTOBER 2021  
FOR  
ROBANNA CHARITABLE ORGANISATION**

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

**ROBANNA CHARITABLE ORGANISATION**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

---

|                                          | <b>Page</b> |
|------------------------------------------|-------------|
| <b>Report of the Trustees</b>            | <b>1</b>    |
| <b>Statement of Financial Activities</b> | <b>2</b>    |
| <b>Balance Sheet</b>                     | <b>3</b>    |
| <b>Notes to the Financial Statements</b> | <b>4</b>    |

## ROBANNA CHARITABLE ORGANISATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2021

---

The trustees present their report with the financial statements of the charity for the year ended 31 October 2021. 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 objects of the charity are:

The advancement of the orthodox Jewish religion for the public benefit by providing grants to synagogues and other religious charities for the provision of religious objects, prayer books and other religious study books, and for the public celebration of religious festivals.

The advancement of orthodox Jewish education and education in general by providing grants to educational institutions.

The relief of poverty for the public benefit by providing grants to other charities working to prevent or relieve poverty and to individuals.

The relief of sickness and infirmity for the public benefit by providing grants to other charities working to relieve sickness and infirmity and to individuals

##### Significant activities

The charity was dormant during the year and the trustees expect activity to begin in the coming year.

##### 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 Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1185481

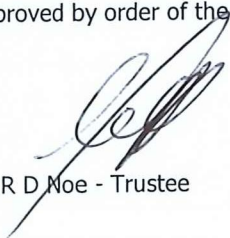
##### Principal address

13 Courtleigh Gardens  
London  
NW11 9JX

##### Trustees

Mr R D Noe  
Mr B B Springer  
Mrs A Noe

Approved by order of the board of trustees on 5 September 2022 and signed on its behalf by:



Mr R D Noe - Trustee

**ROBANNA CHARITABLE ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2021**

---

|                                    | Notes | Total<br>funds<br>£ |
|------------------------------------|-------|---------------------|
| <b>NET INCOME</b>                  |       | -                   |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>-</u>            |

The notes form part of these financial statements

ROBANNA CHARITABLE ORGANISATION

**BALANCE SHEET  
31 OCTOBER 2021**

|                                              | Notes | Total<br>funds<br>£ |
|----------------------------------------------|-------|---------------------|
| <b>NET CURRENT ASSETS</b>                    |       | -                   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | -                   |
| <b>NET ASSETS</b>                            |       | -                   |
| <b>FUNDS</b>                                 |       | -                   |
| <b>TOTAL FUNDS</b>                           |       | -                   |

The financial statements were approved by the Board of Trustees and authorised for issue on 5 September 2022 and were signed on its behalf by:

  
Mr R D Noe - Trustee

**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.

**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 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2021.

**3. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2021.

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 24 SEPTEMBER 2019 TO 31 OCTOBER 2020  
FOR  
ROBANNA CHARITABLE ORGANISATION**

Venitt and Greaves  
Chartered Accountants  
115 Craven Park Road  
South Tottenham  
London  
N15 6BL

**ROBANNA CHARITABLE ORGANISATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE PERIOD 24 SEPTEMBER 2019 TO 31 OCTOBER 2020**

|                                          | <b>Page</b>   |
|------------------------------------------|---------------|
| <b>Report of the Trustees</b>            | <b>1</b>      |
| <b>Independent Examiner's Report</b>     | <b>2</b>      |
| <b>Statement of Financial Activities</b> | <b>3</b>      |
| <b>Balance Sheet</b>                     | <b>4</b>      |
| <b>Notes to the Financial Statements</b> | <b>5 to 6</b> |

**ROBANNA CHARITABLE ORGANISATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 24 SEPTEMBER 2019 TO 31 OCTOBER 2020**

The trustees present their report with the financial statements of the charity for the period 24 September 2019 to 31 October 2020. 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1185481

**Principal address**

13 COURTLEIGH GARDENS  
LONDON  
NW11 9JX

**Trustees**

R D Noe (appointed 24.9.19)  
Mrs A Noe (appointed 24.9.19)  
BB Springer (appointed 24.9.19)

**Independent Examiner**

Venitt and Greaves  
Chartered Accountants  
115 Craven Park Road  
South Tottenham  
London  
N15 6BL

Approved by order of the board of trustees on 11 August 2021 and signed on its behalf by:

R D Noe - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ROBANNA CHARITABLE ORGANISATION**

**Independent examiner's report to the trustees of ROBANNA CHARITABLE ORGANISATION**

I report to the charity trustees on my examination of the accounts of ROBANNA CHARITABLE ORGANISATION (the Trust) for the period 24 September 2019 to 31 October 2020.

**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.

M A Venitt  
A.C.A  
Venitt and Greaves  
Chartered Accountants  
115 Craven Park Road  
South Tottenham  
London  
N15 6BL

11 August 2021

**ROBANNA CHARITABLE ORGANISATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD 24 SEPTEMBER 2019 TO 31 OCTOBER 2020**

|                                    | Notes | Total<br>funds<br>£ |
|------------------------------------|-------|---------------------|
| <b>NET INCOME</b>                  |       | -                   |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | -<br><hr/> <hr/>    |

The notes form part of these financial statements

**ROBANNA CHARITABLE ORGANISATION**

**BALANCE SHEET  
31 OCTOBER 2020**

|                                                  | Notes | Total<br>funds<br>£ |
|--------------------------------------------------|-------|---------------------|
| <b>NET CURRENT ASSETS</b>                        |       | <u>-</u>            |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>-</u>            |
| <b>NET ASSETS</b>                                |       | <u>-</u>            |
| <b>FUNDS</b>                                     | 3     | <u>-</u>            |
| <b>TOTAL FUNDS</b>                               |       | <u>-</u>            |

The financial statements were approved by the Board of Trustees and authorised for issue on 11 August 2021 and were signed on its behalf by:

R D Noe - Trustee

The notes form part of these financial statements

# ROBANNA CHARITABLE ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 24 SEPTEMBER 2019 TO 31 OCTOBER 2020

### 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.

#### 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 period ended 31 October 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the period ended 31 October 2020.

### 3. MOVEMENT IN FUNDS

|                    | Net<br>movement<br>in funds<br>£ | At<br>31.10.20<br>£ |
|--------------------|----------------------------------|---------------------|
|                    | <hr/>                            | <hr/>               |
| <b>TOTAL FUNDS</b> | -                                | -                   |
|                    | <hr/> <hr/>                      | <hr/> <hr/>         |

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

|                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--------------------|----------------------------|----------------------------|---------------------------|
|                    | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b> | -                          | -                          | -                         |
|                    | <hr/> <hr/>                | <hr/> <hr/>                | <hr/> <hr/>               |

**ROBANNA CHARITABLE ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 24 SEPTEMBER 2019 TO 31 OCTOBER 2020**

**4. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 October 2020.