

# AMY ROBINSON FOUNDATION

England & Wales · Charity number 1198451

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2022-03-30

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

## Contact

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**Address** 9 Coopers Meadow  
Redbourn  
St. Albans  
AL3 7EY

**Phone** 07989642823

**Email** [lrobinson@amyrobinsonfoundation.org](mailto:lrobinson@amyrobinsonfoundation.org)

**Website** <https://amyrobinsonfoundation.org/>

## Activities

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**Objects:** A) TO RELIEVE THE MENTAL AND PHYSICAL SICKNESS OF PERSONS RESIDENT IN ENGLAND AND WALES SUFFERING FROM BEREAVEMENT OR LOSS OF A CHILD BY THE PROVISION OF COUNSELLING AND SUPPORT FOR SUCH PERSONS.B) THE RELIEF OF POVERTY AND THE IMPROVEMENT OF THE CONDITIONS OF LIFE IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIESC) TO ADVANCE SUCH CHARITABLE PURPOSES (ACCORDING TO THE LAW OF ENGLAND AND WALES) AS THE TRUSTEES SEE FIT FROM TIME TO TIME

**Activities:** The Amy Robinson Foundation aims to support individuals and institutions focussed on dealing with bereavement and the loss of a child. It will also support community projects which benefit the public via the improvement of their social and economic circumstances.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-05	£19,544	£10,368	-	-
2024-04-05	£20,303	£15,694	-	-
2023-04-05	£24,933	£3,350	-	-

## Trustees

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Name	Role	Appointed
LAURA ROBINSON	Chair	2022-03-23
KIERAN ROBINSON		2022-03-23

**AMY ROBINSON FOUNDATION**

England & Wales - Charity number 1198451

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# Accounts

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Charity registration number 1198451 (England and Wales)

**AMY ROBINSON FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2025**

# AMY ROBINSON FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	K Robinson L Robinson
<b>Charity number</b>	1198451
<b>Principal address</b>	9 Coopers Meadow Redbourn St Albans AL3 7EY
<b>Independent examiner</b>	H Woolf FCA Gerald Edelman LLP 73 Cornhill London EC3V 3QQ
<b>Bankers</b>	Metro Bank 1 Southampton Row London WC1B 5HA

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# AMY ROBINSON FOUNDATION

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# AMY ROBINSON FOUNDATION

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 5 APRIL 2025

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The Trustees present their annual report and accounts for the year ended 5 April 2025

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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**

Under the terms of the Constitution the objects of the Charity are:

- a. the relief of the mental and physical sickness of persons resident in England and Wales suffering from bereavement through the loss of a child by the provision of counselling and support for such persons.
- a. the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities.
- b. To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time.

The number of projects which can be supported by the Charity is, of necessity, limited to the amount of funds available for distribution in any year. The amount available for grant making in each year is determined and agreed annually by the Trustees. Grants will normally take the form of financial support for successful candidates.

It has been agreed that the primary charities that will be supported from commencement will include The Compassionate Friends, Child Bereavement UK, SUDC UK and SLOW which are all existing registered charities.

#### *Public benefit*

The Trustees has paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

During the reporting period, the Amy Robinson Foundation organised and benefited from a range of fundraising initiatives, including:

- Cake sales
- A book stall
- A Christmas fayre
- Sale of Christmas cards and gift tags

Supporters also took part in several endurance events to raise funds for the Foundation, including:

- The Royal Parks Half Marathon
- The Race to the Stones Ultramarathon
- A climb of Ben Nevis

The Amy Robinson Foundation was honoured to be selected as Saadi Gymnastics' Charity of the Year for 2024, which significantly supported fundraising efforts. In addition, the Foundation received a generous donation from the Redbourn Fun Run held in May 2024.

# AMY ROBINSON FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 5 APRIL 2025

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#### Charitable expenditure

In alignment with the Foundation's charitable objectives, the Trustees made the following disbursements:

- £7,500 to SUDC UK, supporting efforts to raise awareness of Sudden Unexplained Death in Childhood (SUDC), provide support to bereaved families and fund vital research into the causes and prevention of SUDC
- £350 to The Compassionate Friends, contributing to the design and printing of supportive leaflets distributed to grieving parents and professionals within the NHS and Police services.

#### New Initiatives

The Trustees launched a new counselling grants scheme during this period, aimed at enabling bereaved parents and siblings to access therapy from professionals with expertise in child bereavement. Informational leaflets about the scheme will be distributed by SUDC UK to newly registered families. Efforts are ongoing to further promote awareness of this initiative.

In order to enhance outreach and accessibility, the Trustees launched a dedicated website for the Amy Robinson Foundation: <https://amyrobinsonfoundation.org/>. The site provides information about the Foundation's mission, fundraising activities, and guidance for those seeking to support the charity or apply for counselling grants.

#### Financial review

The net income for the year was £9,176 (2024: £4,609).

Total income was £19,544 (2024: £20,303) of which £12,572 (2024: £14,655) related to donation income. Fundraising income from events was £6,972 (2024: £5,648).

Total expenditure was £10,368 (2024: £15,694). Of this sum £7,850 (£2024: £13,603) related to direct charitable expenditure and the balance related to costs of fundraising events.

All administrative costs relating to the charity were subsidised by the Trustees.

#### *Going concern*

Having reviewed the charity's financial forecast and expected future cash flows, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, a period of not less than 12 months from the date of approval of these financial statements.

Accordingly, the Trustees continues to adopt the going concern basis in preparing the financial statements for the year ended 5 April 2025. Further details regarding adoption of the going concern basis can be found in note 1.2 to the financial statements.

#### *Reserves policy*

There is no formal reserves policy required at present as it is the intention of the Trustees to commit all funds held to charitable projects in the near future.

#### Structure, governance and management

The charity was established by a constitution (effective registration date 30 March 2022) and was formed as a Charitable Incorporated Organisation.

The members of the Trustees who served during the year and up to the date of signature of the financial statements were:

K Robinson

L Robinson

# AMY ROBINSON FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

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### *Recruitment and appointment of trustees*

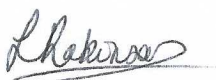
The power of appointment of new Trustees is vested in the Board. In selecting individuals for appointment regard will be given to their skills, knowledge and experience needed for the effective administration of the charity.

None of the Trustees of the charity has any beneficial interest in the company. All of the members of the charity are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees meet regularly in order to discuss the ongoing administrative and other issues arising.

The Trustees' report was approved by the Trustees.

L Robinson  
Trustee



12 August 2025

# **AMY ROBINSON FOUNDATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 5 APRIL 2025***

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# AMY ROBINSON FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF AMY ROBINSON FOUNDATION

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I report to the Trustees on my examination of the financial statements of Amy Robinson Foundation (the charity) for the year ended 5 April 2025.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

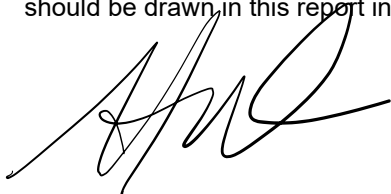
#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



**H Woolf FCA**

**Gerald Edelman LLP**

Chartered Accountants

73 Cornhill

London EC3V 3QQ

Dated: 12 August 2025

# AMY ROBINSON FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	2	12,572	14,655
Fundraising activities	3	6,972	5,648
<b>Total income</b>		<u>19,544</u>	<u>20,303</u>
<b>Expenditure on:</b>			
Raising funds	4	2,518	2,091
Charitable activities	5	7,850	13,603
<b>Total expenditure</b>		<u>10,368</u>	<u>15,694</u>
<b>Net income and movement in funds</b>		9,176	4,609
<b>Reconciliation of funds:</b>			
Fund balances at 6 April 2024		<u>26,192</u>	<u>21,583</u>
<b>Fund balances at 5 April 2025</b>		<u><u>35,368</u></u>	<u><u>26,192</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# AMY ROBINSON FOUNDATION

## BALANCE SHEET

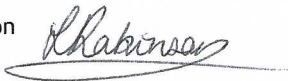
AS AT 5 APRIL 2025

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Notes	2025		2024	
	£	£	£	£
<b>Current assets</b>				
Cash at bank and in hand	35,368		26,192	
	<u>35,368</u>		<u>26,192</u>	
<b>Net current assets</b>		<u>35,368</u>		<u>26,192</u>
<b>The funds of the charity</b>				
Unrestricted funds		35,368		26,192
		<u>35,368</u>		<u>26,192</u>

The financial statements were approved by the Trustees on 12 August 2025

L Robinson  
Trustee



# AMY ROBINSON FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 5 APRIL 2025**

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### 1 Accounting policies

#### Charity information

Amy Robinson Foundation is a Charitable Incorporated Organisation. The registered office is 9 Coopers Meadow, Redbourn, St Albans AL3 7EY.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# AMY ROBINSON FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All resources expended are accounted for on an accruals basis and the irrecoverable element of VAT is included in the expense to which it relates

Grants payable are payments made to third parties in the furtherance of the charitable activities of the Trust. Grants are recognised in the accounts when paid or when the Trustees have agreed to pay the grant without condition. At the end of each year a review is carried out in respect of future charitable commitments to be made and a note to the accounts is included in respect of the total commitments.

Charitable expenditure includes grants payable and support costs incurred regarding the provision and supervision of charitable projects. Support costs include governance costs represented by audit costs and other professional fees incurred in connection with the meeting of the charity's constitutional and statutory obligations.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Income from donations and legacies

	2025	2024
	£	£
Donations and gifts	12,572	14,655

# AMY ROBINSON FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

### 3 Income from fundraising

	2025 £	2024 £
Fundraising events	6,972	5,648

### 4 Expenditure on raising funds

	2025 £	2024 £
<b>Fundraising and publicity</b>		
Staging fundraising events	1,220	1,874
Fundraising agents	216	217
Other fundraising costs	946	-
Other costs	136	-
	<u>2,518</u>	<u>2,091</u>

### 5 Expenditure on charitable activities

	2025 £	2024 £
Grant funding	7,850	13,603

### 6 Grants payable

	2025 £	2024 £
Grants to institutions:		
SUDC UK	7,500	10,000
Other	-	1,350
Computer provision	-	2,253
Compassionate Friends	350	-
	<u>7,850</u>	<u>13,603</u>

### 7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No expenses were paid to the Trustees in the period.

# AMY ROBINSON FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

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### 8 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>          </u>	<u>          </u>

### 9 Related party transactions

There were no disclosable related party transactions during the year

### 10 Taxation

As a registered charity the Foundation is exempt from taxation on its activities which fall within the scope of part 10 ITA 2007 and section 256 of the Taxation of Chargeable Gains Act 1992.

### 11 APB Ethical Standard relevant circumstances

In common with many entities of our size we use our independent examiners to assist with the preparation of the accounts.

**AMY ROBINSON FOUNDATION**

England & Wales - Charity number 1198451

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# Accounts

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Charity registration number 1198451

**AMY ROBINSON FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2024**

# AMY ROBINSON FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	K Robinson L Robinson
<b>Charity number</b>	1198451
<b>Principal address</b>	9 Coopers Meadow Redbourn St Albans AL3 7EY
<b>Independent examiner</b>	H Patel FCCA Gerald Edelman LLP 73 Cornhill London EC3V 3QQ
<b>Bankers</b>	Metro Bank 1 Southampton Row London WC1B 5HA

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# AMY ROBINSON FOUNDATION

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# AMY ROBINSON FOUNDATION

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 5 APRIL 2024

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The Trustees present their annual report and financial statements for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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**

Under the terms of the Constitution the objects of the Charity are:

- a. the relief of the mental and physical sickness of persons resident in England and Wales suffering from bereavement through the loss of a child by the provision of counselling and support for such persons.
- a. the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities.
- b. To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time.

The number of projects which can be supported by the Charity is, of necessity, limited to the amount of funds available for distribution in any year. The amount available for grant making in each year is determined and agreed annually by The Trustees. Grants will normally take the form of financial support for successful candidates.

It has been agreed that the primary charities that will be supported from commencement will include the Compassionate Friends, Child Bereavement UK and SUDC UK and SLOW which are all existing registered charities.

#### *Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

Fundraising activities in this period have included an art fair, painting evening, bake sale and sale of Christmas gift tags. Supporters have participated in the Paris Marathon, Royal Parks Half Marathon and Two Peaks Challenge, climbing Scafell Pike and Ben Nevis, to raise funds for the charity.

During the period under review the Trustees paid the sum of £1,000 to SLOW (Surviving the Loss of Your World), £400 to 4Louis and £2,252.04 for the provision of computers to Kazybek Chylabaiev school in Barskoon, Kyrgyzstan to improve the educational experience of children who attend the school. A substantial donation of £10,000 was made to SUDC UK in the furtherance of the objectives of the foundation.

Due to the substantial amount of income generated through donations and fundraising activities, the trustees have been working on setting up a counselling grants scheme so that bereaved parents and siblings can access therapy from professionals experienced in dealing with child bereavement. The counselling grants scheme is due to launch in the following accounting period.

# AMY ROBINSON FOUNDATION

## TRUSTEE'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 5 APRIL 2024

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#### **Financial review**

The net income for the year was £4,609 (2023-£21,583).

Total income was £20,303 (2023- £24,933) of which £14,655 (2023-£22,139) related to donation income. Fundraising income from events was £5,648 (2023-£2,794).

Total expenditure was £15,694 (2023- £3,350). Of this sum £13,603 (£2023-£3,350) related to direct charitable expenditure and the balance related to costs of fundraising events.

All administrative costs relating to the charity were subsidised by the Trustees.

#### *Going concern*

Having reviewed the charity's financial forecast and expected future cash flows , the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, a period of not less than 12 months from the date of approval of these financial statements.

Accordingly, the Trustees continues to adopt the going concern basis in preparing the financial statements for the year ended 5 April 2024. Further details regarding adoption of the going concern basis can be found in note 1.2 to the financial statements.

#### *Reserves policy*

There is no formal reserves policy required at present as it is the intention of the Trustees to commit all funds held to charitable projects in the near future.

#### **Structure, governance and management**

The charity was established by a constitution (effective registration date 30 March 2022) and was formed as a Charitable Incorporated Organisation.

The Trustees who served during the year and up to the date of signature of the financial statements were:

K Robinson  
L Robinson

#### *Recruitment and appointment of trustees*

The power of appointment of new Trustees is vested in the Board. In selecting individuals for appointment regard will be given to their skills, knowledge and experience needed for the effective administration of the charity.

None of the Trustees of the charity has any beneficial interest in the company. All of the members of the charity are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees meet regularly in order to discuss the ongoing administrative and other issues arising.

The Trustee's report was approved by the Board of Trustees.

#### **Trustee**

9 January 2025

# AMY ROBINSON FOUNDATION

## STATEMENT OF TRUSTEE'S RESPONSIBILITIES

*FOR THE YEAR ENDED 5 APRIL 2024*

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The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# AMY ROBINSON FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF AMY ROBINSON FOUNDATION

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I report to the Trustees on my examination of the financial statements of Amy Robinson Foundation (the charity) for the year ended 5 April 2024.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**H Patel FCCA**  
**Gerald Edelman LLP**  
Chartered Accountants  
73 Cornhill  
London EC3V 3QQ

Dated: 9 January 2025

# AMY ROBINSON FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

---

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	2	14,655	22,139
Other trading activities	3	5,648	2,794
<b>Total income</b>		<u>20,303</u>	<u>24,933</u>
<b>Expenditure on:</b>			
Raising funds	4	2,091	-
Charitable activities	5	13,603	3,350
<b>Total expenditure</b>		<u>15,694</u>	<u>3,350</u>
<b>Net income and movement in funds</b>		4,609	21,583
<b>Reconciliation of funds:</b>			
Fund balances at 6 April 2023		21,583	-
<b>Fund balances at 5 April 2024</b>		<u><u>26,192</u></u>	<u><u>21,583</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# AMY ROBINSON FOUNDATION

## BALANCE SHEET

AS AT 5 APRIL 2024

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Cash at bank and in hand		26,192		21,583	
		<u>26,192</u>		<u>21,583</u>	
<b>Net current assets</b>			26,192		21,583
			<u>26,192</u>		<u>21,583</u>
<b>The funds of the charity</b>					
Unrestricted funds			26,192		21,583
			<u>26,192</u>		<u>21,583</u>
			<u>26,192</u>		<u>21,583</u>

The financial statements were approved by the Trustees on 9 January 2025

L Robinson  
Trustee

# AMY ROBINSON FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 5 APRIL 2024**

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### 1 Accounting policies

#### Charity information

Amy Robinson Foundation is a Charitable Incorporated Organisation. The registered office is 9 Coopers Meadow, Redbourn, St Albans AL3 7EY.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# AMY ROBINSON FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All resources expended are accounted for on an accruals basis and the irrecoverable element of VAT is included in the expense to which it relates

Grants payable are payments made to third parties in the furtherance of the charitable activities of the Trust. Grants are recognised in the accounts when paid or when the Trustees have agreed to pay the grant without condition. At the end of each year a review is carried out in respect of future charitable commitments to be made and a note to the accounts is included in respect of the total commitments.

Charitable expenditure includes grants payable and support costs incurred regarding the provision and supervision of charitable projects. Support costs include governance costs represented by audit costs and other professional fees incurred in connection with the meeting of the charity's constitutional and statutory obligations.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Income from donations and legacies

	2024	2023
	£	£
Donations and gifts	14,655	22,139
	<u>          </u>	<u>          </u>

# AMY ROBINSON FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

### 3 Income from fundraising

	2024 £	2023 £
Fundraising events	5,648	2,794

### 4 Expenditure on raising funds

	2024 £	2023 £
<b>Fundraising and publicity</b>		
Staging fundraising events	1,874	-
Fundraising agents	217	-
	<u>2,091</u>	<u>-</u>

### 5 Expenditure on charitable activities

	2024 £	2023 £
Grant funding	13,603	3,350

### 6 Grants payable

	2024 £	2023 £
Grants to institutions:		
SUDC UK	10,000	-
Other	1,350	350
Computer provision	2,253	-
Riding for the Disabled	-	2,000
Compassionate Friends	-	1,000
	<u>13,603</u>	<u>3,350</u>

### 7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No expenses were paid to the Trustees in the period.

# AMY ROBINSON FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

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### 8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-
	==	==

### 9 Related party transactions

There were no disclosable related party transactions during the year

### 10 Taxation

As a registered charity the Foundation is exempt from taxation on its activities which fall within the scope of part 10 ITA 2007 and section 256 of the Taxation of Chargeable Gains Act 1992.

### 11 APB Ethical Standard relevant circumstances

In common with many entities of our size we use our independent examiners to assist with the preparation of the accounts.

**AMY ROBINSON FOUNDATION**

England & Wales - Charity number 1198451

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# Accounts

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Charity registration number 1198451

**AMY ROBINSON FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 5 APRIL 2023**

# AMY ROBINSON FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	K Robinson L Robinson
<b>Charity number</b>	1198451
<b>Principal address</b>	9 Coopers Meadow Redbourn St Albans AL3 7EY
<b>Independent examiner</b>	S Coleman ACA Gerald Edelman LLP 73 Cornhill London EC3V 3QQ
<b>Bankers</b>	Metro Bank 1 Southampton Row London WC1B 5HA

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# AMY ROBINSON FOUNDATION

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Trustee's report	1 - 2
Statement of Trustee's responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 10

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# AMY ROBINSON FOUNDATION

## TRUSTEE'S REPORT

### FOR THE PERIOD ENDED 5 APRIL 2023

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The Trustees present their annual report and financial statements for the period ended 5 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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**

Under the terms of the Constitution the objects of the Charity are:

- a. the relief of the mental and physical sickness of persons resident in England and Wales suffering from bereavement through the loss of a child by the provision of counselling and support for such persons.
- a. the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities.
- b. To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time.

The number of projects which can be supported by the Charity is, of necessity, limited to the amount of funds available for distribution in any year. The amount available for grant making in each year is determined and agreed annually by The Trustees. Grants will normally take the form of financial support. candidates.

It has been agreed that the primary charities that will be supported from commencement will include the Compassionate Friends, Child Bereavement UK and SUDC UK and SLOW which are all existing registered charities.

#### *Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

Fundraising activities including a golf day, bake sale, Christmas stall and open gardens event raised a total of £2,794. During the period under review the Trustees paid the sum of £2,000 to Riding for the Disabled Association, £1000 to The Compassionate Friends and £350 to Addenbrookes's Charitable Trust in the furtherance of the objects of the foundation. Due to the substantial amount of income generated through donations and fund raising activities, the foundation has also been able to make a substantial donation to SUDC UK in the following accounting period.

#### **Financial review**

The net income for the period was £21,583.

Total income was £24,933 mainly relating to donation income.

Total expenditure was £3,350 relating solely to grants paid. All administrative costs relating to the charity were subsidised by the Trustees.

#### *Reserves policy*

There is no formal reserves policy required at present as it is the intention of the Trustees to commit all funds held to charitable projects in the near future.

# AMY ROBINSON FOUNDATION

## TRUSTEE'S REPORT (CONTINUED)

**FOR THE PERIOD ENDED 5 APRIL 2023**

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### **Structure, governance and management**

The charity was established by a constitution (effective registration date 30 March 2022) and was formed as a Charitable Incorporated Organisation.

The Trustees who served during the period and up to the date of signature of the financial statements were:

K Robinson	Appointed 30 March 2022
L Robinson	Appointed 30 March 2022

### *Recruitment and appointment of trustees*

The power of appointment of new Trustees is vested in the Board. In selecting individuals for appointment regard will be given to their skills, knowledge and experience needed for the effective administration of the charity.

None of the Trustees of the charity has any beneficial interest in the company. All of the members of the charity are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees meet regularly in order to discuss the ongoing administrative and other issues arising.

The Trustee's report was approved by the Board of Trustees.

L Robinson  
**Trustee**

26 January 2024

# AMY ROBINSON FOUNDATION

## STATEMENT OF TRUSTEE'S RESPONSIBILITIES

***FOR THE PERIOD ENDED 5 APRIL 2023***

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The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# AMY ROBINSON FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF AMY ROBINSON FOUNDATION

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I report to the Trustees on my examination of the financial statements of Amy Robinson Foundation (the charity) for the period ended 5 April 2023.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**S Coleman ACA**  
**Gerald Edelman LLP**  
Chartered Accountants  
73 Cornhill  
London EC3V 3QQ

Dated: 26 January 2024

# AMY ROBINSON FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE PERIOD ENDED 5 APRIL 2023*

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	Notes	Unrestricted funds 2023 £
<b>Income from:</b>		
Donations and legacies	2	22,139
Other trading activities	3	2,794
		<hr/>
<b>Total income</b>		24,933
Charitable activities	4	(3,350)
		<hr/>
<b>Net income and movement in funds</b>		21,583
<b>Reconciliation of funds:</b>		
Fund balances at 30 March 2022		-
		<hr/>
<b>Fund balances at 5 April 2023</b>		21,583
		<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

# AMY ROBINSON FOUNDATION

## BALANCE SHEET

AS AT 5 APRIL 2023

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	Notes	2023 £	£
<b>Current assets</b>			
Cash at bank and in hand		21,583	
		<u>          </u>	
<b>Net current assets</b>			21,583
			<u>          </u>
<b>The funds of the charity</b>			
Unrestricted funds			21,583
			<u>          </u>
			21,583
			<u>          </u>

The financial statements were approved by the Trustees on 26 January 2024

L Robinson  
Trustee

# AMY ROBINSON FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 5 APRIL 2023

---

#### 1 Accounting policies

##### Charity information

Amy Robinson Foundation is a Charitable Incorporated Organisation. The registered office is 9 Coopers Meadow, Redbourn, St Albans AL3 7EY.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# AMY ROBINSON FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 5 APRIL 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All resources expended are accounted for on an accruals basis and the irrecoverable element of VAT is included in the expense to which it relates

Grants payable are payments made to third parties in the furtherance of the charitable activities of the Trust. Grants are recognised in the accounts when paid or when the Trustees have agreed to pay the grant without condition. At the end of each year a review is carried out in respect of future charitable commitments to be made and a note to the accounts is included in respect of the total commitments.

Charitable expenditure includes grants payable and support costs incurred regarding the provision and supervision of charitable projects. Support costs include governance costs represented by audit costs and other professional fees incurred in connection with the meeting of the charity's constitutional and statutory obligations.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Income from donations and legacies

	Unrestricted funds 2023 £
Donations and gifts	22,139

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# AMY ROBINSON FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 5 APRIL 2023

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### 3 Income from fundraising

Unrestricted  
funds  
2023  
£

Fundraising events 2,794

### 4 Expenditure on charitable activities

2023  
£

#### Direct costs

Grant funding of activities (see note 5) 3,350

### 5 Grants payable

2023  
£

Grants to institutions:

Other 3,350

-

### 6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period. No expenses were paid to the Trustees in the period.

### 7 Employees

The average monthly number of employees during the period was:

	2023 Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# AMY ROBINSON FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE PERIOD ENDED 5 APRIL 2023*

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### **9 Related party transactions**

There were no disclosable related party transactions during the period

### **10 Taxation**

As a registered charity the Foundation is exempt from taxation on its activities which fall within the scope of part 10 ITA 2007 and section 256 of the Taxation of Chargeable Gains Act 1992.

### **11 Comparative figures**

There are no comparative figures as these are the first accounts of the charity.

### **12 APB Ethical Standard relevant circumstances**

In common with many entities of our size we use our independent examiners to assist with the preparation of the accounts.