Registered number
CE027537

Yellowsun

Report and Accounts

31 December 2025

Yellowsun
Registered number: CE027537
Directors' Report

The directors present their report and accounts for the year ended 31 December 2025.

Principal activities
The company's principal activity during the year continued to be The relief of the physical and mental sickness of persons in need by reason of depression and domestic violence, in particular by the provision of counselling and support, including signposting to other services, and by any other means as the trustees in their discretion shall determine. To promote social inclusion for the public benefit by preventing people from becoming socially excluded.

Directors
The following persons served as directors during the year:

Maureen OKE
Nicole VERDOES
Ruth EBOLE

Political donations

None

Third party indemnity provisions

Not applicable

Employment of disabled persons

The CIO is an Equal Opportunities Employer

Small company provisions
This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 26 October 2026 and signed on its behalf.

Maureen OKE
Director

Yellowsun
Accountants' Report

Accountants' report to the directors of Yellowsun

You consider that the company is exempt from an audit for the year ended 31 December 2025. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Crownking Accounting Services
International Accountants

40 Brookfield House
Selden Hill
Hemel Hempstead
Herts
HP2 4FA

27 October 2026

Yellowsun
Profit and Loss Account
for the year ended 31 December 2025

	2025 £	2024 £
Turnover	10,000	-
Cost of sales	(4,338)	(209)
Gross profit/(loss)	5,662	(209)
Distribution costs	-	-
Administrative expenses	(5,728)	(1,365)
Other operating income	452	1,400
Operating profit/(loss)	386	(174)
Profit on the disposal of tangible fixed assets	-	-
Profit on the disposal of investments	-	-
Gain on revaluation of investments	-	-
Income from investments	-	-
Interest receivable	-	-
Interest payable	-	-
Profit/(loss) before taxation	386	(174)
Tax on profit/(loss)	-	-
Profit/(loss) for the financial year	386	(174)

Yellowsun
Registered number: CE027537
Balance Sheet
as at 31 December 2025

	Notes		2025 £		2024 £
Fixed assets					
Intangible assets	4		-		-
Tangible assets	5		-		-
Investments	6		-		-
			-		-
Current assets					
Stocks		-		-	
Debtors	7	-		-	
Investments held as current	8	-		-	
Cash at bank and in hand		387		1	
		387		1	
Creditors: amounts falling due within one year	9	(175)		(175)	
Net current assets/(liabilities)			212		(174)
Total assets less current liabilities			212		(174)
Creditors: amounts falling due after more than one year	10		-		-
Provisions for liabilities			-		-
Net assets/(liabilities)			212		(174)
Capital and reserves					
Called up share capital			-		-
Share premium			-		-
Revaluation reserve	12		-		-
Profit and loss account			212		(174)
Shareholder's funds			212		(174)

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Yellowsun
Registered number: CE027537
Balance Sheet
as at 31 December 2025

Maureen OKE
Director
Approved by the board on 26 October 2026

Yellowsun
Notes to the Accounts
for the year ended 31 December 2025

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover
Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 4 years
Fixtures, fittings, tools and equipment	over 4 years

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Exceptional items

	2025 £	2024 £
	-	-

3 Employees

	2025 Number	2024 Number
Average number of persons employed by the company	0	0

5 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
At 1 January 2025	-	-	-	-

Additions	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 December 2025	-	-	-	-
Depreciation				
At 1 January 2025	-	-	-	-
Charge for the year	-	-	-	-
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 31 December 2025	-	-	-	-
Net book value				
At 31 December 2025	-	-	-	-
At 31 December 2024	-	-	-	-

7 Debtors

	2025	2024
	£	£
Trade debtors	-	-
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	-
Deferred tax asset	-	-
Other debtors	-	-
	-	-
Amounts due after more than one year included above	-	-

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Non-equity preference shares	-	-
Bank loans and overdrafts	-	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	-	-
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	-
Taxation and social security costs	-	-
Other creditors	175	175
	175	175

10 Creditors: amounts falling due after one year

	2025	2024
	£	£
Non-equity preference shares	-	-
Bank loans	-	-
Obligations under finance lease and hire purchase contracts	-	-

Trade creditors	-	-
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	-
Other creditors	-	-
	-	-

23 Other information

Yellowsun is a Charitable incorporated organisation and incorporated in England. Its registered office is:
20 Baxendale
Whetstone
London
N20 0EG

Yellowsun
Detailed profit and loss account
for the year ended 31 December 2025
This schedule does not form part of the statutory accounts

	2025 £	2024 £
Sales	10,000	-
Cost of sales	(4,338)	(209)
Gross profit/(loss)	5,662	(209)
Distribution costs	-	-
Administrative expenses	(5,728)	(1,365)
Other operating income	452	1,400
Operating profit/(loss)	386	(174)
Profit on the disposal of tangible fixed assets	-	-
Profit on the disposal of investments	-	-
Gain on revaluation of investments	-	-
Income from investments	-	-
Interest receivable	-	-
Interest payable	-	-
Profit/(loss) before tax	386	(174)

Yellowsun
Detailed profit and loss account
for the year ended 31 December 2025
This schedule does not form part of the statutory accounts

	2025 £	2024 £
Sales		
Sales	10,000	-
	10,000	-
Cost of sales		
Purchases	2,379	209
Decrease/increase in stocks	-	-
Subcontractor costs	-	-
Direct labour	1,300	-
Carriage	-	-
Discounts allowed	-	-
Commissions payable	-	-
Other direct costs	659	-
	4,338	209
Distribution costs		
Distribution costs	-	-
	-	-
Administrative expenses		
Employee costs:		
Wages and salaries	-	-
Directors' salaries	-	-
Pensions	-	-
Bonuses	-	-
Employer's NI	-	-
Temporary staff and recruitment	-	-
Staff training and welfare	360	-
Travel and subsistence	1,381	368
Motor expenses	-	-
Entertaining	-	-
	1,741	368
Premises costs:		
Rent	1,800	-
Rates	-	-
Service charges	-	-
Light and heat	-	-
Cleaning	-	-
Use of home	312	156
	2,112	156
General administrative expenses:		
Telephone and internet	288	96
Postage	68	-
Stationery and printing	176	122
Courier services	-	-
Information and publications	60	42
Subscriptions	100	-
Bank charges	102	-
Insurance	309	-

Yellowsun
Detailed profit and loss account
for the year ended 31 December 2025
This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Equipment expensed	399	288
Equipment hire	-	-
Software	198	-
Repairs and maintenance	-	-
Depreciation	-	-
Amortisation of goodwill	-	-
Bad debts	-	-
Sundry expenses	-	-
	1,700	548
Legal and professional costs:		
Audit fees	-	-
Accountancy fees	175	175
Solicitors fees	-	-
Consultancy fees	-	-
Management fees	-	-
Advertising and PR	-	118
Other legal and professional	-	-
	175	293
	5,728	1,365
Other operating income		
Other operating income	452	1,400
	452	1,400

Yellowsun
Corporation tax computation

Tax reference	**1362203918**
Period beginning	**1/01/25**
Period ending	**31/12/25**
Accounts period beginning	**1/01/25**
Accounts period ending	**31/12/25**

Adjustment of trading profits	**£**
Profit before tax per the accounts	386
Add back disallowable expenses	
Entertainment	-
Legal & professional fees	-
Parking fines	-
Donations	-
Depreciation and (profit)/loss on sale of assets	-
Other	-
Capital allowances	-
Add back dividends payable on non-equity shares included in interest payable	-
Deduct non-trading income	
Interest receivable	-
Property income	-
Loss on revaluation of investments	-
Exempt dividends/distributions received	-
Other income not taxable	(386)
Other adjustments	
Finance lease adjustments	-
Leased cars	-
Other operating lease adjustments	-
Adjusted trading profit	-

Taxable profits		**£**
Trading profit	-	
Losses utilised	-	
		-
Interest receivable		-
Rental income		-
Net chargeable gains		-
Less: qualifying donations to UK charities		-
Taxable profit		-

Days in accounting period falling in each tax year

Tax year	**Days falling in tax year**	**Basis days**

Yellowsun
Corporation tax computation

2024	90	365
2025	275	365
	365	

Marginal rate relief calculation

Tax year	Ass co's	Fraction	Lower Limit	Upper Limit	Taxable profit	Augmented profit	Relief
2024	0	3/200	12,328.77	61,643.84	-	-	-
2025	0	3/200	37,671.23	188,356.16	-	-	-
			50,000.00	250,000.00	-	-	-

Corporation tax payable

Tax year	Taxable profit	Tax rate	Corp Tax
2024	-	19%	-
2025	-	19%	-
	-		
Corporation tax payable			-
Marginal rate relief			-
Corporation tax payable net of marginal rate relief			-

Yellowsun
Capital allowances

Tax reference	**1362203918**
Period beginning	**1/01/25**
Period ending	**31/12/25**

Summary	**£**
General pool	-
Special rate pool	-
Short term asset pools	-
Total capital allowances	-

General Pool		**£**
Written down value brought forward		-
Disposal receipts		-
Balancing allowance		-
Balancing charge		-
Expenditure qualifying for writing down allowance		-
		-
Relevant first year expenditure		-
Other expenditure qualifying for first year allowance		-
Expenditure qualifying for annual investment allowance		-
FYA in respect of relevant FYA expenditure	-	
Other first year allowances	-	
Annual investment allowance	-	
Writing down allowance	-	
		-
Written down value carried forward		-

Special rate pool		**£**
Written down value brought forward		-
Disposal receipts		-
Balancing allowance		-
Balancing charge		-
Thermal installation expenditure		-
Integral feature expenditure		-
Expenditure on a car that is not a main rate car		-
Expenditure on cushion gas		-
		-
Expenditure qualifying for annual investment allowance		-
Annual investment allowance	-	
Writing down allowance	-	
		-
Written down value carried forward		-

Total of short life asset pools	
Number of single asset pools	-
	£
Written down value brought forward	-
Disposal receipts	-

Yellowsun

Capital allowances		
Balancing allowances		-
Balancing charges		-
Expenditure qualifying for written down allowance		-
		-
Relevant first year expenditure		-
Other expenditure qualifying for first year allowance		-
Expenditure qualifying for annual investment allowance		-
FYA in respect of relevant FYA expenditure	-	
Other FYA	-	
Annual investment allowances	-	
Writing down allowances	-	
		-
Written down value carried forward		-