Company registration number: CE033989
Charity registration number: 1205312

TYH CHARITABLE TRUST
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

TYH Charitable Trust
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TYH Charitable Trust
Company No. CE033989
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The charity is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 19 October 2023. It is governed by a Foundation model Constitution. The objectives of the charity are the prevention or relief of poverty by providing food and services to individuals in need and/or charities or other organisations working to prevent or relieve poverty. This is achieved by the issuing of donations to institutions and individuals dedicated to carrying out the objectives of the charity.

Public Benefit

The trustees have considered the Charity Commission’s guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Financial Review

Financial Position

During the period, the Charity's funds have been applied in furtherance of its objectives and the day to day running of the charity

Reserves Policy

The charity has a policy to retain, if possible, reserves sufficient to meet a further two or three months of anticipated charitable expenditure.

Plans for future periods

The Trustees intend to continue supporting charitable causes in the similar manner to that for the previous period to the extent that adequate funding is available to meet the intended charitable expenditure.

Structure, Governance and Management

Governing Document

The charity has policies in place to ensure that the trustees are sufficiently capable of performing their duties for the charity and will carry out appropriate training as and when the requirement arises.

New trustees are appointed by the board of trustees.

Risk Management

The trustees have carried out a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to consideration being given towards seeking alternative sources of funding. Internal control risks are minimised by the implementation of procedures necessary
to safeguard the assets of the charity. The charity minimises risk by only depositing funds with a major international clearing bank.

Reference and Administrative Details

Trustees

Mr M Roth
Mrs S Roth

Charity Number

1205312

Company Number

CE033989

Principal Address

21 Sinclair Grove
London
NW11 9JH

Independent Examiner

Isaac Haijoff Chartered Accountant
ClearFin Accountants Limited
Chartered Accountants
Churchill House
137-139 Brent Street
London
NW4 4DJ

Small Company Rules

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

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr M Roth

Trustee
30/10/2026

TYH Charitable Trust
Independent Examiner's Report to the Trustees of TYH Charitable Trust
For The Year Ended 31 December 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Isaac Haijoff Chartered Accountant

30/10/2026
ClearFin Accountants Limited
Chartered Accountants
Churchill House
137-139 Brent Street
London
NW4 4DJ

TYH Charitable Trust
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	31 December 2025 Unrestricted funds £	31 December 2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	7,700	20,200
Investments	**4**	1	30
		7,701	20,230
EXPENDITURE ON:			
Raising funds	**5**	(3,650)	(15,922)
NET INCOME		4,051	4,308
NET MOVEMENT IN FUNDS		4,051	4,308
RECONCILIATION OF FUNDS:			
Total funds brought forward		4,308	-
TOTAL FUNDS CARRIED FORWARD	**9**	8,359	4,308

The notes on pages 7 to 11 form part of these financial statements.

TYH Charitable Trust
Balance Sheet
As At 31 December 2025

	Notes	31 December 2025 Unrestricted funds £	31 December 2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		8,359	4,308
		8,359	4,308
NET CURRENT ASSETS (LIABILITIES)		8,359	4,308
TOTAL ASSETS LESS CURRENT LIABILITIES		8,359	4,308
NET ASSETS		8,359	4,308
FUNDS OF THE CHARITY			
Unrestricted Funds		8,359	4,308
TOTAL FUNDS	**9**	8,359	4,308

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

On behalf of the board

Mr M Roth

Trustee
30/10/2026

The notes on pages 7 to 11 form part of these financial statements.

1. General Information

TYH Charitable Trust is a company limited by guarantee, incorporated in England & Wales, registered number CE033989 and registered charity number 1205312. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

TYH Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared on the historical cost basis, as modified by the evaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

2.3. Significant judgements and estimations

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

That adequate provision may not have been made for charitable contributions payable and receivable for the period.

2.4. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

2.5. Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to thegift, receipt is probable and its amount can be measured reliably
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

2.6. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2.9. **Employee Benefits**

No remuneration, expenses or other benefits from employment with the charity or a related entity were received by the trustees

Staff Costs

The charity had no employees during the period

3. **Income from Donations and Legacies**

	31 December 2025 Unrestricted funds £	31 December 2024 Unrestricted funds £
Donations and gifts	7,700	20,200

4. **Investment Income**

	31 December 2025 Unrestricted funds £	31 December 2024 Unrestricted funds £
Bank interest receivable	1	30

5. **Analysis of Expenditure**

	31 December 2025 Support costs (see note 6) £
Raising funds	3,650

	31 December 2024 Support costs (see note 6) £
Raising funds	15,922

6. Support Costs

	31 December 2025 Raising funds
	£
General administration	3,290
Governance costs	360
	3,650

	31 December 2024 Raising funds
	£
General administration	15,562
Governance costs	360
	15,922

7. Independent Examiner's Remuneration

	31 December 2025	31 December 2024
	£	£
Independent examination of the financial statements	360	360

8. Average Number of Employees

Average number of employees during the year was: 2 (2024: 2)

9. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	4,308	7,701	(3,650)	8,359
Total funds	4,308	7,701	(3,650)	8,359

	As at 19 October 2023	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	20,230	(15,922)	4,308
Total funds	-	20,230	(15,922)	4,308

10. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	31 December 2025	31 December 2024
	£	£

11. **Related Party Disclosures**

12. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

TYH Charitable Trust
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	31 December 2025 Total funds	31 December 2024 Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	7,700	20,200
	7,700	20,200
Investments		
Bank interest receivable	1	30
	1	30
	7,701	20,230
EXPENDITURE ON:		
Raising funds		
Charitable donations	(3,290)	(15,562)
Independent examiner's fees	(360)	(360)
	(3,650)	(15,922)
	(3,650)	(15,922)
NET INCOME	4,051	4,308