REGISTERED COMPANY NUMBER: 02245183 (England and Wales)
REGISTERED CHARITY NUMBER: 801002

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 5 April 2026

for

Royalheath Charitable Trust Limited

London Accounting Group Ltd

Royalheath Charitable Trust Limited

Contents of the Financial Statements
for the Year Ended 5 April 2026

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Report of the Trustees for the Year Ended 5 April 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity was established to support the advancement of education and the relief of sickness and poverty and such other charitable purposes which the trustees may determine are connected with the above clauses.

Significant activities

During the year, grants to charitable institutions and individuals amounted to £58,209 (2025: £126,312).

Public benefit

The Trustees confirm their compliance with the duty to have due regard to the Public Benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee,as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02245183 (England and Wales)

Registered Charity number
801002

Registered office
55 Templars Avenue
London
NW11 ONU

Trustees
R Kaufman
J Kaufman
Y Kaufman (resigned 3.12.25)

Company Secretary
R Kaufman

Independent Examiner
Mr A Heller
London Accounting Group Ltd

Approved by order of the board of trustees on 1 June 2026 and signed on its behalf by:

R Kaufman - Secretary

Independent examiner's report to the trustees of Royalheath Charitable Trust Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2026.

Responsibilities and basis of report
As the charity's 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.

Mr A Heller

London Accounting Group Ltd

1 June 2026

Royalheath Charitable Trust Limited

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 5 April 2026

	Notes	5.4.26 Unrestricted fund £	5.4.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		134,674	50,408
Investment income	2	394	282
Total		135,068	50,690
EXPENDITURE ON			
Charitable activities			
Donations Paid		58,209	126,312
Other		1,622	1,600
Total		59,831	127,912
NET INCOME/(EXPENDITURE)		75,237	(77,222)
RECONCILIATION OF FUNDS			
Total funds brought forward		6,375	83,597
TOTAL FUNDS CARRIED FORWARD		81,612	6,375

The notes form part of these financial statements

Balance Sheet
5 April 2026

	Notes	5.4.26 Unrestricted fund £	5.4.25 Total funds £
CURRENT ASSETS			
Cash at bank		82,812	7,575
CREDITORS			
Amounts falling due within one year	6	(1,200)	(1,200)
NET CURRENT ASSETS		81,612	6,375
TOTAL ASSETS LESS CURRENT LIABILITIES		81,612	6,375
NET ASSETS		81,612	6,375
FUNDS	7		
Unrestricted funds		81,612	6,375
TOTAL FUNDS		81,612	6,375

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1 June 2026 and were signed on its behalf by:

R Kaufman - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

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

2. INVESTMENT INCOME

	5.4.26	5.4.25
	£	£
Deposit account interest	394	282

3. GRANTS PAYABLE

	5.4.26	5.4.25
	£	£
Donations Paid	58,209	126,312

Grants Payable to Institutions:-

	2026
	£
The London Academy of Jewish Studies	12,000
Achisomoch	16,600
Donations totalling less than £5,000	29,609
	58,209

continued...

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2026 nor for the year ended 5 April 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2026 nor for the year ended 5 April 2025.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	50,408
Investment income	282
Total	50,690
EXPENDITURE ON	
Charitable activities	
Donations Paid	126,312
Other	1,600
Total	127,912
NET INCOME/(EXPENDITURE)	(77,222)
RECONCILIATION OF FUNDS	
Total funds brought forward	83,597
TOTAL FUNDS CARRIED FORWARD	6,375

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.26	5.4.25
	£	£
Accrued expenses	1,200	1,200

7. MOVEMENT IN FUNDS

	At 6/4/25	Net movement in funds	At 5/4/26
	£	£	£
Unrestricted funds			
General fund	6,375	75,237	81,612
TOTAL FUNDS	6,375	75,237	81,612

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	135,068	(59,831)	75,237
TOTAL FUNDS	135,068	(59,831)	75,237

Comparatives for movement in funds

	At 6/4/24	Net movement in funds	At 5/4/25
	£	£	£
Unrestricted funds			
General fund	83,597	(77,222)	6,375
TOTAL FUNDS	83,597	(77,222)	6,375

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	50,690	(127,912)	(77,222)
TOTAL FUNDS	50,690	(127,912)	(77,222)

continued...

7. MOVEMENT IN FUNDS - continued

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

	At 6/4/24	Net movement in funds	At 5/4/26
	£	£	£
Unrestricted funds			
General fund	83,597	(1,985)	81,612
TOTAL FUNDS	83,597	(1,985)	81,612

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	185,758	(187,743)	(1,985)
TOTAL FUNDS	185,758	(187,743)	(1,985)

8. RELATED PARTY DISCLOSURES

During the year the company received donations from one of the trustees.