

YELLOW SUN

England & Wales · Charity number 1197025

Details

Status Registered

Legal form CIO

Registered 2021-12-09

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

Contact

Address 20 Baxendale
Whetstone
London
N20 0EG

Phone 07915089270

Email info@yellowsun.uk

Website <https://www.yellowsun.uk/>

Activities

Objects: A) 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. B) TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY. FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS; CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY).

Activities: 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.

Classification

- **How:** Provides Other Finance, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,400	£1,574	-	-
2023-12-31	£0	£0	-	-
2022-12-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Maureen Iduseri Eribo		2021-08-12
Nicole Verdoes		2022-07-22
Ruth Aime Ebole		2021-08-12

YELLOWSUN

England & Wales - Charity number 1197025

Accounts

Registered number
CE027537

Yellowsun

Report and Accounts

31 December 2024

Yellowsun

Registered number: CE027537

Trustees' Report

The Trustees present their report and accounts for the year ended 31 December 2024.

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.

Trustees

The following persons served as Trustees during the year:

Maureen OKE
Nicole VERDOES
Ruth EBOLE

Political donations

None

Third party indemnity provisions

Not applicable

Employment of disabled persons

The CIO has an Equal Opportunities Policy

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 28 October 2025 and signed on its behalf.

Maureen OKE
Trustee

**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 2024. 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

Breakspear Park (REGUS)
36 Breakspear Way
Hemel Hempstead
Herts
HP2 4TZ

29 October 2025

Yellowsun
Profit and Loss Account
for the year ended 31 December 2024

	2024
	£
Turnover	-
Cost of sales	(209)
Gross loss	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 2px;"/> (209)
Distribution costs	-
Administrative expenses	(1,365)
Other operating income	1,400
Operating loss	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 2px;"/> (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	-
Loss before taxation	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 2px;"/> (174)
Tax on loss	-
Loss for the financial year	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 2px;"/> <hr style="width: 100%; border: 1px solid black; margin-bottom: 2px;"/> (174)

Yellowsun**Registered number:** CE027537**Balance Sheet****as at 31 December 2024**

	Notes		2024 £
Fixed assets			
Tangible assets	5		-
			-
Current assets			
Debtors	7	-	
Cash at bank and in hand		1	
		<u>1</u>	
Creditors: amounts falling due within one year	9	(175)	
Net current liabilities			<u>(174)</u>
Total assets less current liabilities			<u>(174)</u>
Creditors: amounts falling due after more than one year	10		-
Provisions for liabilities			-
Net liabilities			<u><u>(174)</u></u>
Capital and reserves			
Profit and loss account			(174)
Shareholder's funds			<u><u>(174)</u></u>

The Trustees 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 Trustees 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.

Maureen OKE

Director

Approved by the board on 28 October 2025

Yellowsun
Notes to the Accounts
for the year ended 31 December 2024

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 5 years
Fixtures, fittings, tools and equipment	over 5 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.

Yellowsun
Notes to the Accounts
for the year ended 31 December 2024

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.

3 Employees

**2024
Number**

Average number of persons employed by the company 0

5 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
At 1 January 2024	-	-	-	-
Additions	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation				
At 1 January 2024	-	-	-	-
Charge for the year	-	-	-	-
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Yellowsun
Notes to the Accounts
for the year ended 31 December 2024

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

9 Creditors: amounts falling due within one year	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
	<hr/>
	175
	<hr/>

10 Creditors: amounts falling due after one year	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	-
	<hr/>
	-
	<hr/>

23 Other information

Yellowsun is a private company limited by shares 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 2024

This schedule does not form part of the statutory accounts

	2024
	£
Sales	-
Cost of sales	(209)
Gross loss	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 5px;"/> (209)
Distribution costs	-
Administrative expenses	(1,365)
Other operating income	1,400
Operating loss	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 5px;"/> (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	-
Loss before tax	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 5px;"/> (174) <hr style="width: 100%; border: 0.5px solid black;"/>

Yellowsun
Detailed profit and loss account
for the year ended 31 December 2024

This schedule does not form part of the statutory accounts

	2024
	£
Sales	
Sales	-
	<hr/>
	-
	<hr/>
Cost of sales	
Purchases	209
Decrease/increase in stocks	-
Subcontractor costs	-
Direct labour	-
Carriage	-
Discounts allowed	-
Commissions payable	-
Other direct costs	-
	<hr/>
	209
	<hr/>
Distribution costs	
Distribution costs	-
	<hr/>
	-
	<hr/>
Administrative expenses	
Employee costs:	
Wages and salaries	-
Directors' salaries	-
Pensions	-
Bonuses	-
Employer's NI	-
Temporary staff and recruitment	-
Staff training and welfare	-
Travel and subsistence	368
Motor expenses	-
Entertaining	-
	<hr/>
	368
	<hr/>
Premises costs:	
Rent	-
Rates	-
Service charges	-
Light and heat	-
Cleaning	-
Use of home	156
	<hr/>
	156
	<hr/>
General administrative expenses:	
Telephone and internet	96
Postage	-
Stationery and printing	122
Courier services	-
Information and publications	42
Subscriptions	-
Bank charges	-
Insurance	-

Yellowsun
Detailed profit and loss account
for the year ended 31 December 2024

This schedule does not form part of the statutory accounts

	2024
	£
Equipment expensed	288
Equipment hire	-
Software	-
Repairs and maintenance	-
Depreciation	-
Amortisation of goodwill	-
Bad debts	-
Sundry expenses	-
	<u>548</u>
Legal and professional costs:	
Audit fees	-
Accountancy fees	175
Solicitors fees	-
Consultancy fees	-
Management fees	-
Advertising and PR	118
Other legal and professional	-
	<u>293</u>
	<u>1,365</u>
Other operating income	
Other operating income	<u>1,400</u>
	<u>1,400</u>

Yellowsun	
Corporation tax computation	
Tax reference	
Period beginning	1/01/24
Period ending	31/12/24
Accounts period beginning	1/01/24
Accounts period ending	31/12/24

Adjustment of trading profits	£
Loss before tax per the accounts	(174)
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	-
Other adjustments	
Finance lease adjustments	-
Leased cars	-
Other operating lease adjustments	-
Adjusted trading loss	<u>(174)</u>

Taxable profits	£
Trading loss	(174)
Losses utilised	<u>-</u>
	(174)
Interest receivable	-
Rental income	-
Net chargeable gains	-
Less: qualifying donations to UK charities	-
Taxable loss	<u>(174)</u>

Days in accounting period falling in each tax year

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

Yellowsun

Corporation tax computation

2023	91	366
2024	275	366
	<u>366</u>	

Marginal rate relief calculation

Tax year	Ass co's	Fraction	Lower Limit	Upper Limit	Taxable profit	Augmented profit	Relief
2023	0	3/200	12,431.69	62,158.47	-	(43.26)	-
2024	0	3/200	37,568.31	187,841.53	-	(130.74)	-
			<u>50,000.00</u>	<u>250,000.00</u>	-	<u>(174.00)</u>	-

Corporation tax payable

Tax year	Taxable profit	Tax rate	Corp Tax
2023	-	19%	-
2024	-	19%	-
	<u>-</u>		<u>-</u>
Corporation tax payable			-
Marginal rate relief			-
Corporation tax payable net of marginal rate relief			<u>-</u>

Yellowsun
Capital allowances
Tax reference
Period beginning
Period ending

1/01/24
31/12/24

Summary	£
General pool	-
Special rate pool	-
Short term asset pools	-
	<hr/>
Total capital allowances	-

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

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

Yellowsun**Capital allowances**

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

YELLOWSUN

England & Wales - Charity number 1197025

Accounts

Registered number
1197025

Yellowsun

Filleted Accounts

31 December 2023

Yellowsun**Registered number:** 1197025**Balance Sheet****as at 31 December 2023**

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	4	-	-
Tangible assets	5	-	-
Investments	6	-	-
		<hr/>	<hr/>
		-	-
Current assets			
Stocks		-	-
Debtors	7	-	-
Investments held as current assets	8	-	-
Cash at bank and in hand		-	-
		<hr/>	<hr/>
		-	-
Creditors: amounts falling due within one year	9	-	-
Net current assets		-	-
Total assets less current liabilities		<hr/>	<hr/>
		-	-
Creditors: amounts falling due after more than one year	10	-	-
Provisions for liabilities		-	-
Net assets		<hr/>	<hr/>
		-	-
Capital and reserves			
Called up share capital		-	-
Share premium		-	-
Revaluation reserve	12	-	-
Profit and loss account		-	-
		<hr/>	<hr/>
Shareholder's funds		-	-

The Trustees 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 Trustees 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.

Maureen Iduseri Eribo

Director

Approved by the board on 1 May 2024

Yellowsun

Notes to the Accounts

for the year ended 31 December 2023

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.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

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:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

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.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

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

2	Exceptional items	2023	2022
		£	£
		_____	_____
		-	-
3	Employees	2023	2022

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

4 Intangible fixed assets

£

Goodwill:

Cost

At 1 January 2023	-
Additions	-
Disposals	-
At 31 December 2023	<u>-</u>

Amortisation

At 1 January 2023	-
Provided during the year	-
On disposals	-
At 31 December 2023	<u>-</u>

Net book value

At 31 December 2023	<u>-</u>
At 31 December 2022	-

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

5 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
At 1 January 2023	-	-	-	-
Additions	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation				
At 1 January 2023	-	-	-	-
Charge for the year	-	-	-	-
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2022	-	-	-	-

Freehold land and buildings:	2023	2022
	£	£
Historical cost	-	-
Cumulative depreciation based on historical cost	-	-
	<u>-</u>	<u>-</u>

[For revalued assets, state the years in which the assets were valued and their values. For assets revalued during the reporting period, state the names of the persons who revalued them or particulars of their qualifications for doing so and the bases of valuation used by them.]

6 Investments

	Investments in subsidiary undertakings	Other investments	Total
	£	£	£
Cost			
At 1 January 2023	-	-	-
Additions	-	-	-
Revaluation	-	-	-
Disposals	-	-	-
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>
Historical cost			
At 1 January 2023	-	-	
At 31 December 2023	<u>-</u>	<u>-</u>	

[For revalued investments, see FRS 102 paragraphs 1AC.15, 1AC.22 and 1AC.23 for disclosures]

7 Debtors

	2023	2022
	£	£
Trade debtors	-	-
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	-
Deferred tax asset	-	-
Other debtors	-	-
	<u>-</u>	<u>-</u>
Amounts due after more than one year included above	-	-

8 Investments held as current assets

	2023	2022
	£	£
Fair value		
Listed investments	-	-
Unlisted investments	-	-
	<u>-</u>	<u>-</u>

Increase/(decrease) in fair value included in the profit and loss account for the financial year

Listed investments	-	-
Unlisted investments	-	-
	<u>-</u>	<u>-</u>

[For revalued investments, see FRS 102 paragraphs 1AC.22 and 1AC.23 for disclosures]

9 Creditors: amounts falling due within one year	2023	2022
	£	£
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	-	-
	<u>-</u>	<u>-</u>

10 Creditors: amounts falling due after one year	2023	2022
	£	£
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	-	-
	<u>-</u>	<u>-</u>

11 Loans	2023	2022
	£	£
Creditors include:		
Amounts payable otherwise than by instalment falling due for payment after more than five years	-	-
Instalments falling due for payment after more than five years	-	-
	<u>-</u>	<u>-</u>
Secured bank loans	-	-

[Give an indication of the nature and form of the security for the bank loans]

12 Revaluation reserve	2023	2022
	£	£
At 1 January 2023	-	-

Gain on revaluation of land and buildings	-	-
Deferred taxation arising on the revaluation of land and buildings	-	-
At 31 December 2023	-	-

13 Events after the reporting date

14 Capital commitments	2023	2022
	£	£
Amounts contracted for but not provided in the accounts	-	-

15 Pension commitments

16 Other financial commitments	2023	2022
	£	£
Total future minimum payments under non-cancellable operating leases	-	-

17 Contingent liabilities**18 Off-balance sheet arrangements**

19 Loans to Trustees				
Description and conditions	B/fwd	Paid	Repaid	C/fwd
	£	£	£	£
Maureen Iduseri Eribo				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
Nicole Verdoes				
[Loan 1]	-	-	-	-

[Loan 2]	-	-	-	-
Ruth Aime Ebole				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Trustee 4]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Trustee 5]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Trustee 6]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Trustee 7]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Trustee 8]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Trustee 9]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
	-	-	-	-

20 Guarantees made by the company on behalf of directors

Main terms	Maximum liability £	Amount paid and incurred £
Maureen Iduseri Eribo		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
Nicole Verdoes		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
Ruth Aime Ebole		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Trustee 4]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-

[Trustee 5]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
 [Trustee 6]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
 [Trustee 7]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
 [Trustee 8]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
 [Trustee 9]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
	-	-

21 Related party transactions

22 Controlling party

23 Other information

Yellowsun is a private company limited by shares and incorporated in England. Its registered office is:

11 St Paul's Square

Birmingham
West Midlands
B3 1RB

YELLOWSUN

England & Wales - Charity number 1197025

Accounts

Registered number
1197025

Yellowsun

Report and Accounts

31 December 2022

Yellowsun**Registered number: 1197025****Trustees' Report**

The Trustees present their report and accounts for the period ended 31 December 2022.

Principal activities

The CIO did not trade during the period under review.

Trustees

The following persons served as Trustees during the period:

Maureen Iduseri Eribo
Nicole Verdoes
Ruth Aime Ebole

Political donations

None

Third party indemnity provisions

Not applicable

Employment of disabled persons

CIO will be an Equal Opportunities Policy

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 21 November 2023 and signed on its behalf.

Maureen Iduseri Eribo
Trustee

**Yellowsun
Accountants' Report**

**Accountants' report to the directors of
Yellowsun**

You consider that the company is exempt from an audit for the period ended 31 December 2022. 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 period and of its profit or loss for the financial period.

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
Accountants

Breakspear Park (GF Suite F G22)
36 Breakspear Way
Hemel Hempstead
Herts
HP2 4TZ

21 November 2023

Yellowsun
Profit and Loss Account
for the period from 9 December 2021 to 31 December 2022

	2022
	£
Turnover	-
Cost of sales	-
Gross profit	<hr/> -
Distribution costs	-
Administrative expenses	-
Other operating income	-
Operating profit	<hr/> -
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 before taxation	<hr/> -
Tax on profit	-
Profit for the period	<hr/> <hr/> -

Yellowsun**Registered number:** 1197025**Balance Sheet****as at 31 December 2022**

	Notes	2022
		£
Fixed assets		
Intangible assets	4	-
Tangible assets	5	-
Investments	6	-
		<hr/>
		-
Current assets		
Stocks		-
Debtors	7	-
Investments held as current assets	8	-
Cash at bank and in hand		-
		<hr/>
		-
Creditors: amounts falling due within one year		
	9	-
		<hr/>
Net current assets		-
Total assets less current liabilities		
		<hr/>
		-
Creditors: amounts falling due after more than one year		
	10	-
Provisions for liabilities		
		-
		<hr/>
Net assets		<hr/>
		-
Capital and reserves		
Called up share capital		-
Share premium		-
Revaluation reserve	12	-
Profit and loss account		-
		<hr/>
Shareholder's funds		<hr/>
		-

The Trustees 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 Trustees 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: 1197025

Balance Sheet

as at 31 December 2022

Maureen Iduseri Eribo

Director

Approved by the board on 21 November 2023

Yellowsun
Notes to the Accounts
for the period from 9 December 2021 to 31 December 2022

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.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

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:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

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.

Yellowsun
Notes to the Accounts
for the period from 9 December 2021 to 31 December 2022

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.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

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

2 Exceptional items

2022

£

Yellowsun
Notes to the Accounts
for the period from 9 December 2021 to 31 December 2022

	-
3 Employees	2022 Number
Average number of persons employed by the company	<u>0</u>
4 Intangible fixed assets	£
Goodwill:	
Cost	
At 9 December 2021	-
Additions	-
Disposals	-
At 31 December 2022	<u>-</u>
Amortisation	
At 9 December 2021	-
Provided during the period	-
On disposals	-
At 31 December 2022	<u>-</u>
Net book value	
At 31 December 2022	<u>-</u>
At 8 December 2021	<u>-</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

5 Tangible fixed assets				
	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 9 December 2021	-	-	-	-
Additions	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation				
At 9 December 2021	-	-	-	-
Charge for the period	-	-	-	-

Yellowsun
Notes to the Accounts
for the period from 9 December 2021 to 31 December 2022

Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 8 December 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Freehold land and buildings:	2022
	£
Historical cost	-
Cumulative depreciation based on historical cost	<u>-</u>
	<u>-</u>

[For revalued assets, state the years in which the assets were valued and their values. For assets revalued during the reporting period, state the names of the persons who revalued them or particulars of their qualifications for doing so and the bases of valuation used by them.]

6 Investments

	Investments in subsidiary undertakings	Other investments	Total
	£	£	£
Cost			
At 9 December 2021	-	-	-
Additions	-	-	-
Revaluation	-	-	-
Disposals	-	-	-
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>
Historical cost			
At 9 December 2021	<u>-</u>	<u>-</u>	
At 31 December 2022	<u>-</u>	<u>-</u>	

[For revalued investments, see FRS 102 paragraphs 1AC.15, 1AC.22 and 1AC.23 for disclosures]

7 Debtors

	2022
	£
Trade debtors	-
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-
Deferred tax asset	-
Other debtors	<u>-</u>
	-

Yellowsun
Notes to the Accounts
for the period from 9 December 2021 to 31 December 2022

Amounts due after more than one year included above	-
---	---

8 Investments held as current assets	2022
	£
Fair value	
Listed investments	-
Unlisted investments	-
	-
Increase/(decrease) in fair value included in the profit and loss account for the period	
Listed investments	-
Unlisted investments	-
	-

[For revalued investments, see FRS 102 paragraphs 1AC.22 and 1AC.23 for disclosures]

9 Creditors: amounts falling due within one year	2022
	£
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	-
	-

10 Creditors: amounts falling due after one year	2022
	£
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	-
	-

11 Loans	2022
	£
Creditors include:	

Yellowsun
Notes to the Accounts
for the period from 9 December 2021 to 31 December 2022

Amounts payable otherwise than by instalment falling due for payment after more than five years	-
Instalments falling due for payment after more than five years	-
	<u>-</u>

Secured bank loans	<u>-</u>
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[Give an indication of the nature and form of the security for the bank loans]

12 Revaluation reserve	2022
	£
At 9 December 2021	-
Gain on revaluation of land and buildings	-
Deferred taxation arising on the revaluation of land and buildings	-
	<u>-</u>
At 31 December 2022	<u>-</u>

13 Events after the reporting date

14 Capital commitments	2022
	£
Amounts contracted for but not provided in the accounts	<u>-</u>

15 Pension commitments

16 Other financial commitments	2022
	£
Total future minimum payments under non-cancellable operating leases	<u>-</u>

17 Contingent liabilities

Yellowsun
Notes to the Accounts
for the period from 9 December 2021 to 31 December 2022

18 Off-balance sheet arrangements

19 Loans to Trustees

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Maureen Iduseri Eribo				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
Nicole Verdoes				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
Ruth Aime Ebole				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Trustee 4]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Trustee 5]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Trustee 6]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Trustee 7]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Trustee 8]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Trustee 9]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-

20 Guarantees made by the company on behalf of directors

Main terms	Maximum liability	Amount paid and incurred
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Yellowsun
Notes to the Accounts
for the period from 9 December 2021 to 31 December 2022

	£	£
Maureen Iduseri Eribo		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
Nicole Verdoes		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
Ruth Aime Ebole		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Trustee 4]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Trustee 5]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Trustee 6]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Trustee 7]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Trustee 8]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Trustee 9]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
	-----	-----
	-	-
	-----	-----

21 Related party transactions

22 Controlling party

Yellowsun
Notes to the Accounts
for the period from 9 December 2021 to 31 December 2022

23 Other information

Yellowsun is a private company limited by shares and incorporated in England. Its registered office is:

11 St Paul's Square

Birmingham
West Midlands
B3 1RB

Yellowsun

Detailed profit and loss account

for the period from 9 December 2021 to 31 December 2022

This schedule does not form part of the statutory accounts

	2022
	£
Sales	-
Cost of sales	-
Gross profit	-
Distribution costs	-
Administrative expenses	-
Other operating income	-
Operating profit	-
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 before tax	-

Yellowsun

Detailed profit and loss account

for the period from 9 December 2021 to 31 December 2022

This schedule does not form part of the statutory accounts

	2022 £
Sales	
Sales	-
	<hr/>
	-
	<hr/>
Cost of sales	
Purchases	-
Decrease/increase in stocks	-
Subcontractor costs	-
Direct labour	-
Carriage	-
Discounts allowed	-
Commissions payable	-
Other direct costs	-
	<hr/>
	-
	<hr/>
Distribution costs	
Distribution costs	-
	<hr/>
	-
	<hr/>
Administrative expenses	
Employee costs:	
Wages and salaries	-
Directors' salaries	-
Pensions	-
Bonuses	-
Employer's NI	-
Temporary staff and recruitment	-
Staff training and welfare	-
Travel and subsistence	-
Motor expenses	-
Entertaining	-
	<hr/>
	-
Premises costs:	
Rent	-
Rates	-
Service charges	-
Light and heat	-
Cleaning	-
Use of home	-
	<hr/>
	-
	<hr/>
General administrative expenses:	
Telephone and internet	-
Postage	-
Stationery and printing	-
Courier services	-
Information and publications	-
Subscriptions	-
Bank charges	-
Insurance	-

Yellowsun

Detailed profit and loss account

for the period from 9 December 2021 to 31 December 2022

This schedule does not form part of the statutory accounts

	2022
	£
Equipment expensed	-
Equipment hire	-
Software	-
Repairs and maintenance	-
Depreciation	-
Amortisation of goodwill	-
Bad debts	-
Sundry expenses	-
	<hr/>
	-
Legal and professional costs:	
Audit fees	-
Accountancy fees	-
Solicitors fees	-
Consultancy fees	-
Management fees	-
Advertising and PR	-
Other legal and professional	-
	<hr/>
	-
	<hr/>
	-
	<hr/>
	-
Other operating income	
Other operating income	-
	<hr/>
	-
	<hr/>