

Charity number: 1210366

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**Whin Trust**

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**ACCOUNTS**

**FOR THE 330 DAY PERIOD ENDED 01/09/2025**

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**Prepared By:**

N B Lancaster & Co  
Chartered Accountants  
6 Brunswick Street  
Carlisle  
Cumbria  
CA1 1PN

**FINANCIAL STATEMENTS  
FOR THE 330 DAY PERIOD ENDED 01/09/2025**

**TRUSTEES**

David Nigel Hayward  
Scarlett Alexandra Collier  
Andrew David Lloyd  
Renee Jean Bales McNeill

**REGISTERED OFFICE**

Whinney Fell  
Forest Head  
Brampton  
CA8 1LX

**CHARITY NUMBER**

1210366

**ACCOUNTANTS**

N B Lancaster & Co  
Chartered Accountants  
6 Brunswick Street  
Carlisle  
Cumbria  
CA1 1PN

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Whin Trust

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ACCOUNTS  
FOR THE 330 DAY PERIOD ENDED 01/09/2025

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**FOR THE 330 DAY PERIOD ENDED 01/09/2025**

**TRUSTEES' REPORT**

The trustees present their report and accounts for the 330 day period ended 01/09/2025

**PRINCIPAL ACTIVITIES**

The principal activity of the charity in the 330 day period under review was that of general charitable purposes, education/training, disability and the prevention or relief of poverty. .

**ACHIEVEMENTS AND PERFORMANCE**

**2.1 Support to Tiafi Community Centre**

- Provided essential financial support for the first six months of the year, enabling Tiafi to remain open until June 2025. Without our support, the centre would have closed in January 2025.
- Tiafi offered a broad range of services to refugees living in poverty. Over eight years, the front-line manager recorded more than 17,000 individual contacts, providing advice, guidance, and practical support.

**2.2 Support to a General Surgeon in Training**

- Assisted a Syrian general surgeon seeking recognition of his Egyptian medical qualifications in Turkey. Funding covered fees required for his unpaid internship.
- Upon completion, he will practise as a general surgeon, providing vital medical care to the community.
- The General Surgeon volunteered at weekends, visiting refugees without access to healthcare. Translator Bassel facilitated his access to camp locations and relevant communities.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

- In February, Whin Trust subscribed to Compliance Assist, providing due-diligence screening including AML, sanctions, PEP, and adverse-media checks. This service screens trustees of supported organisations and translators.
- Trustee David Hayward attended two Charity Commission events:
  - \* 15 April 2025 - Webinar for small international charities covering trustee responsibilities, banking, compliance tools, audit trails, and reporting serious incidents.
  - \* 19 August 2025 - Event in Manchester titled "World: Working Overseas - Risks, Responsibilities and Legal Duties," providing guidance for overseas activities.
- These engagements support the Trust in maintaining high standards of governance and regulatory compliance.

**ONGOING WORK AND FUTURE PLANS**

- Whin Trust continues to support grassroots organisations assisting refugees in Izmir.
- Currently supporting Yasamak, an organisation that provides legal, medical and psychosocial support to refugees and those in need.
- Further information is available at [www.yasamak.org](http://www.yasamak.org).

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 05/06/2026

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Whin Trust

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FOR THE 330 DAY PERIOD ENDED 01/09/2025

TRUSTEES' REPORT

David Nigel Hayward  
Trustee

**INDEPENDENT EXAMINER'S REPORT  
FOR THE 330 DAY PERIOD ENDED 01/09/2025**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHIN TRUST**

I report to the trustees on my examination of the accounts of Whin Trust for the 330 day period ended 01/09/2025 .

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

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

**INDEPENDENT EXAMINERS STATEMENT**

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

*Tom Whin* . 05/06/2026 .

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Whin Trust

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**Statement of Financial Activities  
for the year ended 01/09/2025**

	Unrestricted funds £	Restricted funds £	2025 Total £
<b>Income</b>			
Income from generated funds	28,139	-	28,139
Donations and legacies	14	-	14
Other trading activities	<u>28,153</u>	<u>-</u>	<u>28,153</u>
<b>Total Income and endowments</b>			
<b>Expenses</b>			
Costs of generating funds	25,430	-	25,430
Expenditure on Raised funds	2,119	-	2,119
Expenditure on Charitable activities	<u>27,549</u>	<u>-</u>	<u>27,549</u>
<b>Total Expenses</b>			
<b>Net gains on investments</b>	604	-	604
<b>Net Income</b>			
<b>Gains/(losses) on revaluation of fixed assets</b>			
<b>Net movement in funds:</b>			
<b>Net income for the year</b>	<u>604</u>	<u>-</u>	<u>604</u>
<b>Net funds carried forward</b>	<u>604</u>	<u>-</u>	<u>604</u>

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

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Whin Trust

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BALANCE SHEET AT 01/09/2025

	Notes		2025 £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		844	
		844	
<b>CREDITORS: Amounts falling due within one year</b>	3	240	
<b>NET CURRENT ASSETS</b>			604
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			604
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted funds</b>	4		
General fund			604
			604

For the year ending 01/09/2025 the company was entitled to exemption 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 directors 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.

Approved by the board of trustees on 05/06/2026 and signed on their behalf by



David Nigel Hayward  
Trustee



**NOTES TO THE ACCOUNTS  
FOR THE 330 DAY PERIOD ENDED 01/09/2025**

**1. ACCOUNTING POLICIES**

**1a. Basis Of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**1b. Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**1c. Resources Expended**

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.

**1d. Allocation And Apportionment Of Costs**

All costs relate to the single activity of the charitable company and are recognised accordingly.

**1e. Fund Accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

**2. EMPLOYEES**

	2025	
	No.	No.
Average number of employees	-	

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**Whin Trust**

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**3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>
	<b>£</b>
Other creditors	240
	<u>240</u>

**4. UNRESTRICTED FUNDS**

	<b>Brought forward</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General fund	-	28,153	(27,549)	-	604
	<u>-</u>	<u>28,153</u>	<u>(27,549)</u>	<u>-</u>	<u>604</u>

**5. RESTRICTED FUNDS**

<b>Brought forward</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Carried forward</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>

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Whin Trust

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Incoming Resources  
for the year ended 01/09/2025

2025

£

Incoming resources  
Incoming resources from generated funds

<u>28,139</u>
<u>14</u>
<u>28,153</u>

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Whin Trust

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**Expenses**  
**for the year ended 01/09/2025**

	2025
	£
<b>Expenses</b>	
<b>Costs of generating funds</b>	
<b>Fundraising Trading Costs</b>	
Grants to beneficiary	25,430
	<u>25,430</u>
	<u>25,430</u>
<b>Charitable Activities</b>	
<b>general charitable purposes</b>	
Travel costs	162
Accountancy fees	240
Legal and professional fees	180
Translator fees and expenses	1,392
Bank charges	145
	<u>2,119</u>
	<u>27,549</u>