THE LAURIE & GILLIAN MARSH CHARITABLE TRUST

England & Wales · Charity number 1103687

Details

Status	Registered
Legal form	Other
Registered	2004-05-11
Register	View on the Charity Commission register

Contact

Address	30 Grove End Road London NW8 9LJ
Phone	02072896081
Email	lauriemarsh@btinternet.com

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSES THAT THE TRUSTEES IN THEIR ABSOLUTE DISCRETION MAY FROM TIME TO TIME DETERMINE BY THE PROVISION OF GRANT FUNDING TO REGISTERED CHARITIES INCLUDING BUT NOT LIMITED TO THOSE WHOSE OBJECTS ARE: A. THE PRESERVATION AND PROTECTION OF THE NATURAL ENVIRONMENT B. THE PRESERVATION AND PROTECTION OF GOOD HEALTH IN PARTICULAR OF WOMEN IN THE THIRD WORLD

Activities: The preservation and protection of the natural environment. The advancement of education of the public in the arts. The preservation and protection of good health in particular of women in the third world.

Classification

- **How:** Makes Grants To Organisations
- **What:** Arts/culture/heritage/science, Animals, Environment/conservation/heritage
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£23,845	£40,369	-	-
2023-12-31	£46,545	£27,151	-	-
2022-12-31	£50,700	£22,328	-	-
2021-12-31	£169,067	£28,591	-	-
2020-12-31	£44,876	£21,980	-	-

Trustees

Name	Role	Appointed
GILLIAN SARAH MARSH	Chair	
Bryan Courtney Aukett		2022-09-01
KATIE MARSH		

THE LAURIE & GILLIAN MARSH CHARITABLE TRUST

England & Wales - Charity number 1103687

Accounts

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2023

for

LAURIE & GILLIAN MARSH CHARITABLE TRUST

McPhersons Walpole Harding
Chartered Certified Accountants
Citibase Brighton
95 Ditchling Road
Brighton
East Sussex
BN1 4ST

Contents of the Financial Statements
for the Year Ended 31 December 2023

Report of the Trustees
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 object for which the charity is established is to promote any exclusive charitable purpose that the Trustees in their absolute discretion may from time to time determine by the provision of grant funding to registered charities including but not limited to those whose objects are:

a) the preservation and protection of the natural environment,
b) the preservation and protection of good health in particular of women in the third world,
c) the advancement of education of the public in the arts, and
d) the conservation of wildlife.

Significant activities

During the year the charity continued with its activities. When planning the activities for the year, the Trustees consider the Charity Commission's guidance on public benefit and in particular the specific guidance on charities for the preservation and protection of the natural environment and good health and the advancement of education. In particular the charity provides grants to registered charities in furtherance of these objectives.

FINANCIAL REVIEW

Principal funding sources

The principle funding sources in the year to 31 December 2023 for the charity are derived from charitable donations and rental income from investment property. This coupled with sound financial management and staff support has enabled the charity to maintain its position and charitable activity.

Reserves policy

The trustees consider that the charity's reserves are adequate to meet its day to day expenditure and in the event of a shortfall they have access to sufficient resources to meet any deficit. In this respect, they do not consider it necessary to set a minimum as the charity's free reserves.

Going concern

The charity is considered to be a going concern and the accounts have been drawn up on that basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is a registered charity, number 1103687, and was established by a deed of trust date 9 March 2004 and a supplemental trust deed dated 14 April 2014.

Recruitment and appointment of new trustees

No one shall be entitled to act as a trustee whether on appointment or on any re-appointment as Trustee until he or she has expressly acknowledged, in whatever ways the Trustees decide, his or her acceptance of the office of Trustee of the Charity.

If a vacancy occurs, the Trustees must note the fact in the minutes of their next meeting.
Any eligible Trustee may be re-appointed.

Report of the Trustees
for the Year Ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The administration of the charity is undertaken by the Trustees.
The Trustees must hold at least two ordinary meetings each year, one of which must involve the physical presence of those Trustees who attend the meeting.

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.
Any investment project undertaken by the charity is appraised for its risk to the charity before being undertaken and only those projects that guarantee a minimum return are undertaken. As such, any investment project undertaken will only be carried out where there is no apparent risk to the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1103687

Principal address

30 Grove End Road
London
NW8 9LJ

Trustees

Mrs G Marsh
Ms K S Marsh
Mr B C Aukett

The following Trustees held office during the whole of the period from 1 January 2023 to the date of this report:

Mrs Gillian Marsh
Ms Katherine S Marsh
Mr Bryan C Aukett

Independent Examiner

McPhersons Walpole Harding, ACCA
Chartered Certified Accountants
Citibase Brighton
95 Ditchling Road
Brighton
East Sussex
BN1 4ST

Approved by order of the board of trustees on 15 October 2024 and signed on its behalf by:

G. MARSH

Mrs G Marsh - Trustee

Independent Examiner's Report to the Trustees of
Laurie & Gillian Marsh Charitable Trust

Independent examiner's report to the trustees of Laurie & Gillian Marsh Charitable Trust
I report to the charity trustees on my examination of the accounts of Laurie & Gillian Marsh Charitable Trust (the Trust) for the year ended 31 December 2023.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's 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.

McPhersons Walpole Harding, ACCA
Chartered Certified Accountants
Citibase Brighton
95 Ditchling Road
Brighton
East Sussex
BN1 4ST

15 October 2024

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted funds £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		21,000	-	21,000	25,200
Investment income	2	25,545	-	25,545	25,500
Total		46,545	-	46,545	50,700
EXPENDITURE ON					
Charitable activities	3				
Donations		21,655	-	21,655	15,321
Property		5,496	-	5,496	7,007
Total		27,151	-	27,151	22,328
NET INCOME		19,394	-	19,394	28,372
RECONCILIATION OF FUNDS					
Total funds brought forward		1,100,124	-	1,100,124	1,071,752
TOTAL FUNDS CARRIED FORWARD		1,119,518	-	1,119,518	1,100,124

The notes form part of these financial statements

Balance Sheet
31 December 2023

	Notes	Unrestricted funds £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Investment property	7	600,000	-	600,000	600,000
CURRENT ASSETS					
Debtors	8	2,186	-	2,186	537
Cash at bank		521,251	-	521,251	502,643
		523,437	-	523,437	503,180
CREDITORS					
Amounts falling due within one year	9	(3,919)	-	(3,919)	(3,056)
NET CURRENT ASSETS		519,518	-	519,518	500,124
TOTAL ASSETS LESS CURRENT LIABILITIES		1,119,518	-	1,119,518	1,100,124
NET ASSETS		1,119,518	-	1,119,518	1,100,124
FUNDS	10				
Unrestricted funds				1,119,518	1,100,124
TOTAL FUNDS				1,119,518	1,100,124

The financial statements were approved by the Board of Trustees and authorised for issue on 15 October 2024 and were signed on its behalf by:

G. MARSH

Mrs G Marsh - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The presentation currency is £ Sterling.

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.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

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

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.

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

2. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Rents received	25,545	25,500
Current asset investment income	-	-
	25,545	25,500

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 4)	Support costs	Totals
	£	£	£	£
Donations	-	21,655	-	21,655
Property	4,578	-	918	5,496
	4,578	21,655	918	27,151

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

4. GRANTS PAYABLE

	31.12.23	31.12.22
	£	£
Donations	21,655	15,321

The total grants paid to institutions during the year was as follows:

	31.12.23	31.12.22
British Humanist Association	8,000	3,500
Cavatina Chamber Music Trust	3,000	2,500
Cinema Museum	1,750	-
Evergreen Africa	500	-
Feed The Minds	500	320
Medecins Sans Frontieres	230	-
Optimum Population Trust	-	1,295
African Revival	-	803
Brighton Dome & Festival Ltd	270	530
Chase Africa	1,055	775
Cheetah Conservation fund	-	215
David Shepherd Wildlife Foundation	-	480
Farm Africa Ltd	-	265
Fauna & Flora International	500	275
Hillside Animal Sanctuary	960	960
Pakistan Alliance for Girls Education Uk	-	265
Prisoners of conscience Appeal fund	789	775
Rainforest Foundation UK	-	525
Royal National Lifeboat Institution	-	150
Shivia	-	210
Sumatran Orangutan Society	-	420
Tusk Trust Ltd	525	265
Virunga Foundation	-	268
Womens Education Partnership	525	525
The Conversation Trust (UK) Ltd	100	-
Givergy Chariable Event - Surrey	513	-
Farms For City Children	320	-
Golden Giving Charitable	100	-
Population Matters	1,000	-
Pump Aid	253	-
Voice of the Listener and Viewer	500	-
The Park Theatre	265	-
	21,655	15,321

continued...

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the years ended 31 December 2023 nor for the year ended 31 December 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2022 Unrestricted funds £	2022 Restricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,200	-	25,200
Investment income	25,500	-	25,500
Total	50,700	-	50,700
EXPENDITURE ON			
Charitable activities			
Donations	15,321	-	15,321
Property	7,007	-	7,007
Total	22,328	-	22,328
NET INCOME	28,372	-	28,372
RECONCILIATION OF FUNDS			
Total funds brought forward	1,071,752	-	1,071,752
TOTAL FUNDS CARRIED FORWARD	1,100,124	-	1,100,124

7. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2022 and 31 December 2023	600,000
NET BOOK VALUE	
At 31 December 2023	600,000
At 31 December 2022	600,000

continued...

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	2,186	537

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other creditors	3,919	3,056

10. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	500,124	19,394	519,518
Property	600,000	-	600,000
	1,100,124	19,394	1,119,518
TOTAL FUNDS	1,100,124	19,394	1,119,518

Net movement in funds in the year to 31 December 2023, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	46,545	(27,151)	19,394
TOTAL FUNDS	46,545	(27,151)	19,394

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	471,752	28,372	500,124
Property	600,000	-	600,000
	1,071,752	28,372	1,100,124
TOTAL FUNDS	1,071,752	28,372	1,100,124

Comparative net movement in funds in the year ended 31 December 2022, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,700	(22,328)	28,732
TOTAL FUNDS	50,700	(22,328)	28,732

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	471,752	47,766	519,518
Property	600,000	-	600,000
	1,071,752	47,766	1,119,518
TOTAL FUNDS	1,071,752	47,766	1,119,518

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	97,245	(49,479)	47,766
TOTAL FUNDS	97,245	(49,479)	47,766

continued...

12. RELATED PARTY DISCLOSURES

During the year, donations received without conditions from the Trustees and other related parties were £21,000 (2022: £nil).

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	21,000	25,200
Gift aid	-	-
	21,000	25,200
Investment income		
Rents received	25,545	25,500
Current asset investment income	-	-
	25,545	25,500
Total incoming resources	46,545	50,700
EXPENDITURE		
Charitable activities		
Rental income costs	4,578	5,920
Grants to institutions	21,655	15,321
	26,233	21,241
Support costs		
Other		
Insurance	54	50
Governance costs		
Accountancy and legal fees	864	1,037
Legal and professional fees	-	-
	918	1,087
Total resources expended	27,151	22,328
Net income	19,394	28,372

This page does not form part of the statutory financial statements

Issuer	McPhersons Walpole Harding
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Parties involved with this document

Document processed	Party + Fingerprint
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Sat, 19th Oct 2024 9:55:44 BST	Mrs Gillian Marsh - Signer (aad97130f493764509f71ef7b5fe2f80)

Audit history log

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Fri, 18th Oct 2024 9:43:15 BST	Document emailed to party email3.10.56.89
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Sat, 19th Oct 2024 9:55:44 BST	This envelope has been signed by all parties31.52.42.156
Sat, 19th Oct 2024 9:55:44 BST	Mrs Gillian Marsh viewed the envelope31.52.42.156

Accounts

REGISTERED CHARITY NUMBER: 1103687

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2022

for

LAURIE & GILLIAN MARSH CHARITABLE TRUST

McPhersons Walpole Harding
Chartered Certified Accountants
Telecom House
125-135 Preston Road
Brighton
East Sussex
BN1 6AF

Contents of the Financial Statements for the Year Ended 31 December 2022

Report of the Trustees
for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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).

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a) the preservation and protection of the natural environment,
b) the preservation and protection of good health in particular of women in the third world,
c) the advancement of education of the public in the arts, and
d) the conservation of wildlife.

Significant activities

During the year the charity continued with its activities. When planning the activities for the year, the Trustees consider the Charity Commission's guidance on public benefit and in particular the specific guidance on charities for the preservation and protection of the natural environment and good health and the advancement of education. In particular the charity provides grants to registered charities in furtherance of these objectives.

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The principle funding sources in the year to 31 December 2021 for the charity are derived from charitable donations and rental income from investment property. This coupled with sound financial management and staff support has enabled the charity to maintain its position and charitable activity.

Reserves policy

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Going concern

The charity is considered to be a going concern and the accounts have been drawn up on that basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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If a vacancy occurs, the Trustees must note the fact in the minutes of their next meeting. Any eligible Trustee may be re-appointed.

Report of the Trustees
for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The administration of the charity is undertaken by the Trustees. The Trustees must hold at least two ordinary meetings each year, one of which must involve the physical presence of those Trustees who attend the meeting.

Risk management

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Any investment project undertaken by the charity is appraised for its risk to the charity before being undertaken and only those projects that guarantee a minimum return are undertaken. As such, any investment project undertaken will only be carried out where there is no apparent risk to the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1103687

Principal address

30 Grove End Road
London
NW8 9LJ

Trustees

Mrs G Marsh
Ms K S Marsh
Mr B C Aukett (appointed 1.9.22)

The following Trustees held office during the whole of the period from 1 January 2022 to the date of this report:

Mrs Gillian Marsh
Ms Katherine S Marsh

Independent Examiner

McPhersons Walpole Harding, ACCA
Chartered Certified Accountants
Telecom House
125-135 Preston Road
Brighton
East Sussex
BN1 6AF

Approved by order of the board of trustees on 18 October 2023 and signed on its behalf by:

Gillian Marsh

Mrs G Marsh - Trustee

Independent Examiner's Report to the Trustees of Laurie & Gillian Marsh Charitable Trust

Independent examiner's report to the trustees of Laurie & Gillian Marsh Charitable Trust
I report to the charity trustees on my examination of the accounts of Laurie & Gillian Marsh Charitable Trust (the Trust) for the year ended 31 December 2022.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's 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.

McPhersons Walpole Harding

McPhersons Walpole Harding, ACCA
Chartered Certified Accountants
Telecom House
125-135 Preston Road
Brighton
East Sussex
BN1 6AF

18 October 2023

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		25,200	-	25,200	93,667
Investment income	2	25,500	-	25,500	75,400
Total		50,700	-	50,700	169,067
EXPENDITURE ON					
Charitable activities	3				
Donations		15,321	-	15,321	16,606
Property		7,007	-	7,007	11,985
Total		22,328	-	22,328	28,591
NET INCOME		28,372	-	28,372	140,476
RECONCILIATION OF FUNDS					
Total funds brought forward		1,071,752	-	1,071,752	931,276
TOTAL FUNDS CARRIED FORWARD		1,100,124	-	1,100,124	1,071,752

The notes form part of these financial statements

Balance Sheet
31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Investment property	7	600,000	-	600,000	600,000
CURRENT ASSETS					
Debtors	8	537	-	537	897
Cash at bank		502,643	-	502,643	473,911
		503,180	-	503,180	474,808
CREDITORS					
Amounts falling due within one year	9	(3,056)	-	(3,056)	(3,056)
NET CURRENT ASSETS		500,124	-	500,124	471,752
TOTAL ASSETS LESS CURRENT LIABILITIES		1,100,124	-	1,100,124	1,071,752
NET ASSETS		1,100,124	-	1,100,124	1,071,052
FUNDS	10				
Unrestricted funds				1,100,124	1,071,752
TOTAL FUNDS				1,100,124	1,071,752

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2023 and were signed on its behalf by:

G Marsh - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

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

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.

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

2. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Rents received	25,200	25,400
Current asset investment income	-	50,000
	25,200	75,400

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 4) £	Support costs £	Totals £
Donations	-	15,321	-	15,321
Property	5,920	-	1,087	7,007
	5,920	15,321	1,087	22,328

4. GRANTS PAYABLE

	31.12.22 £	31.12.21 £
Donations	15,321	16,606

The total grants paid to institutions during the year was as follows:

	31.12.22	31.12.21
British Friends of Shalma	-	500
British Humanist Association	3,500	3,000
Cavatina Trust	2,500	2,500
Cinema Museum	-	876
Evergreen Africa	-	500
Feed The Minds	320	500
Gorilla Organisation	-	600
Medecins Sans Frontieres	-	2,000
Other	-	3,630
Optimum Population Trust	1,295	1,500
Tusk	-	1,000
African Revival	803	-
Brighton Dome & Festival Ltd	530	-
Chase Africa	775	-
Cheetah Conservation fund	215	-
David Shepherd Wildlife Foundation	480	-
Farm Africa Ltd	265	-
Fauna & Flora International	275	-
Hillside Animal Sanctuary	960	-
Pakistan Alliance for Girls Education Uk	265	-
Prisoners of conscience Appeal fund	775	-
Rainforest Foundation UK	525	-
Royal National Lifeboat Institution	150	-
Shivia	210	-
Sumatran Orangutan Society	420	-
Tusk Trust Ltd	265	-
Virunga Foundation	269	-
Womens Education Partnership	525	-
	15,321	16,606

continued...

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	93,667	-	93,667
Investment income	75,400	-	75,400
Total	169,067	-	169,067
EXPENDITURE ON			
Charitable activities			
Donations	16,606	-	16,606
Property	11,985	-	11,985
Total	28,591	-	28,591
NET INCOME	140,476	-	140,476
RECONCILIATION OF FUNDS			
Total funds brought forward	931,276	-	931,276
TOTAL FUNDS CARRIED FORWARD	1,071,752	-	1,071,752

7. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2022 and 31 December 2022	600,000
NET BOOK VALUE	
At 31 December 2022	600,000
At 31 December 2021	600,000

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Other debtors	537	897

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other creditors	3,056	3,056

10. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	471,752	28,372	500,124
Property	600,000	-	600,000
	1,071,752	28,372	1,100,124
TOTAL FUNDS	1,071,752	28,372	1,100,124

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	50,700	(22,328)	28,372
TOTAL FUNDS	50,700	(22,328)	28,372

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	331,276	140,746	471,752
Property	600,000	-	600,000
	931,276	140,746	1,071,752
TOTAL FUNDS	931,276	140,746	1,071,752

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	169,067	(28,591)	140,476
TOTAL FUNDS	169,067	(28,591)	140,476

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	331,276	168,848	500,124
Property	600,000	-	600,000
	931,276	168,848	1,100,124
TOTAL FUNDS	931,276	168,848	1,100,124

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	219,767	(50,919)	168,848
TOTAL FUNDS	219,767	(50,919)	168,848

continued...

12. RELATED PARTY DISCLOSURES

During the year, donations received without conditions from the Trustees and other related parties were £nil (2021: £32,041).

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	25,500	85,542
Gift aid	-	8,125
	25,500	93,667
Investment income		
Rents received	25,200	25,400
Current asset investment income	-	50,000
	25,200	75,400
Total incoming resources	50,700	169,067
EXPENDITURE		
Charitable activities		
Rental income costs	5,920	7,920
Grants to institutions	15,321	16,606
	21,241	24,526
Support costs		
Other		
Insurance	50	57
Governance costs		
Accountancy and legal fees	1,037	948
Legal and professional fees	-	3,060
	1,087	5,013
Total resources expended	22,328	28,591
Net income	28,372	140,476

This page does not form part of the statutory financial statements

THE LAURIE & GILLIAN MARSH CHARITABLE TRUST

England & Wales - Charity number 1103687

Accounts

REGISTERED CHARITY NUMBER: 1103687

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2021

for

LAURIE & GILLIAN MARSH CHARITABLE TRUST

McPhersons Walpole Harding
Chartered Certified Accountants
Telecom House
125-135 Preston Road
Brighton
East Sussex
BN1 6AF

Contents of the Financial Statements
for the Year Ended 31 December 2021

Report of the Trustees
for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 object for which the charity is established is to promote any exclusive charitable purpose that the Trustees in their absolute discretion may from time to time determine by the provision of grant funding to registered charities including but not limited to those whose objects are:

a) the preservation and protection of the natural environment,
b) the preservation and protection of good health in particular of women in the third world,
c) the advancement of education of the public in the arts, and
d) the conservation of wildlife.

Significant activities

During the year the charity continued with its activities. When planning the activities for the year, the Trustees consider the Charity Commission's guidance on public benefit and in particular the specific guidance on charities for the preservation and protection of the natural environment and good health and the advancement of education. In particular the charity provides grants to registered charities in furtherance of these objectives.

FINANCIAL REVIEW

Principal funding sources

The principle funding sources for the charity are from donations and rental income, the former of which has seen an increase during the year. This coupled with sound financial management and staff support has enabled the charity to maintain its position and charitable activity.

During the year the charity had investment funds which matured in the period. This investment had a guaranteed return which has been received during the year and is reported in the financial statements. The investment carried no risk of default to the charity. The return on the investment will enable the charity to pursue its charitable objectives over the coming years.

Reserves policy

The trustees consider that the charity's reserves are adequate to meet its day to day expenditure and in the event of a shortfall they have access to sufficient resources to meet any deficit. In this respect, they do not consider it necessary to set a minimum as the charity's free reserves.

Going concern

The charity is considered to be a going concern and the accounts have been drawn up on that basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is a registered charity, number 1103687, and was established by a deed of trust dated 9 March 2004 and a supplemental trust deed dated 14 April 2014.

Recruitment and appointment of new trustees

No one shall be entitled to act as a trustee whether on appointment or on any re-appointment as Trustee until he or she has expressly acknowledged, in whatever ways the Trustees decide, his or her acceptance of the office of Trustee of the Charity.

If a vacancy occurs, the Trustees must note the fact in the minutes of their next meeting. Any eligible Trustee may be re-appointed.

Report of the Trustees
for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure
The administration of the charity is undertaken by the Trustees. The Trustees must hold at least two ordinary meetings each year, one of which must involve the physical presence of those Trustees who attend the meeting.

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.
Any investment project undertaken by the charity is appraised for its risk to the charity before being undertaken and only those projects that guarantee a minimum return are undertaken. As such, any investment project undertaken will only be carried out where there is no apparent risk to the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1103687

Principal address
30 Grove End Road
London
NW8 9LJ

Trustees
Dr L Marsh (deceased 10.9.21)
Mrs G Marsh
Ms K S Marsh
Mr B C Aukett (appointed 1.9.22)

The following Trustees held office during the whole of the period from 1 January 2020 to the date of this report:

Mrs Gillian Marsh
Ms Katherine S Marsh

Independent Examiner
McPhersons Walpole Harding, ACCA
Chartered Certified Accountants
Telecom House
125-135 Preston Road
Brighton
East Sussex
BN1 6AF

Approved by order of the board of trustees on 14 October 2022 and signed on its behalf by:

Gillian Marsh

Mrs G Marsh - Trustee

Independent Examiner's Report to the Trustees of Laurie & Gillian Marsh Charitable Trust

Independent examiner's report to the trustees of Laurie & Gillian Marsh Charitable Trust
I report to the charity trustees on my examination of the accounts of Laurie & Gillian Marsh Charitable Trust (the Trust) for the year ended 31 December 2021.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's 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.

McPhersons Walpole Harding

McPhersons Walpole Harding, ACCA
Chartered Certified Accountants
Telecom House
125-135 Preston Road
Brighton
East Sussex
BN1 6AF

14 October 2022

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		93,667	-	93,667	21,001
Investment income	2	75,400	-	75,400	23,875
Total		169,067	-	169,067	44,876
EXPENDITURE ON					
Charitable activities	3				
Donations		16,606	-	16,606	16,020
Property		11,985	-	11,985	5,960
Total		28,591	-	28,591	21,980
NET INCOME		140,476	-	140,476	22,896
RECONCILIATION OF FUNDS					
Total funds brought forward		931,276	-	931,276	908,380
TOTAL FUNDS CARRIED FORWARD		1,071,752	-	1,071,752	931,276

The notes form part of these financial statements

Balance Sheet
31 December 2021

	Notes	Unrestricted funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Investment property	7	600,000	-	600,000	600,000
CURRENT ASSETS					
Debtors	8	897	-	897	-
Investments	9	-	-	-	258,259
Cash at bank		473,911	-	473,911	311,790
		474,808	-	474,808	570,049
CREDITORS					
Amounts falling due within one year	10	(3,056)	-	(3,056)	(238,773)
NET CURRENT ASSETS		471,752	-	471,752	331,276
TOTAL ASSETS LESS CURRENT LIABILITIES		1,071,752	-	1,071,752	931,276
NET ASSETS		1,071,752	-	1,071,752	931,276
FUNDS	12				
Unrestricted funds				1,071,752	931,276
TOTAL FUNDS				1,071,752	931,276

The financial statements were approved by the Board of Trustees and authorised for issue on 14 October 2022 and were signed on its behalf by:

Gillian Marsh

G Marsh - Trustee

Notes to the Financial Statements for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from tax on its charitable activities.

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.

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

2. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Rents received	25,400	23,875
Current asset investment income	50,000	-
	75,400	23,875

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 4) £	Support costs £	Totals £
Donations	-	16,606	-	16,606
Property	7,920	-	4,065	11,985
	7,920	16,606	4,065	28,591

4. GRANTS PAYABLE

	31.12.21 £	31.12.20 £
Donations	16,606	15,060

The total grants paid to institutions during the year was as follows:

	31.12.21 £	31.12.20 £
British Humanist Association	3,000	2,000
Population Matters	1,500	500
Cavatina Trust	2,500	1,000
Medecins Sans Frontieres	2,000	3,000
Cinema Museum	876	2,500
Feed The Minds	500	2,000
Evergreen Africa	500	1,000
Tusk	1,000	1,000
British Friends of Shalma	500	-
Gorilla Organisation	600	-
Other	3,630	2,060
	16,606	15,060

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,001	-	21,001
Investment income	23,875	-	23,875
Total	44,876	-	44,876
EXPENDITURE ON			
Charitable activities			
Donations	16,020	-	16,020
Property	5,960	-	5,960
Total	21,980	-	21,980
NET INCOME	22,896	-	22,896
RECONCILIATION OF FUNDS			
Total funds brought forward	908,380	-	908,380
TOTAL FUNDS CARRIED FORWARD	931,276	-	931,276

7. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2021 and 31 December 2021	600,000
NET BOOK VALUE	
At 31 December 2021	600,000
At 31 December 2020	600,000

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other debtors	897	-

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

9. CURRENT ASSET INVESTMENTS

	31.12.21	31.12.20
	£	£
Other	-	258,259

During the year, an investment matured and the excess over capital is recognised in full in the 2021 financial statements.

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other creditors	3,056	238,773

11. LOANS

An analysis of the maturity of loans is given below:

	31.12.21	31.12.20
	£	£
Amounts falling due within one year on demand:		
Other loans	-	237,909

12. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	331,276	140,476	471,752
Property	600,000	-	600,000
	931,276	140,476	1,071,752
TOTAL FUNDS	931,276	140,476	1,071,752

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	169,067	(28,591)	140,476
TOTAL FUNDS	169,067	(28,591)	140,476

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	308,380	22,896	331,276
Property	600,000	-	600,000
	908,380	22,896	931,276
TOTAL FUNDS	908,380	22,896	931,276

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	44,876	(21,980)	22,896
TOTAL FUNDS	44,876	(21,980)	22,896

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

	At 1.1.20	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	308,380	163,372	471,752
Property	600,000	-	600,000
	908,380	163,372	1,071,752
TOTAL FUNDS	908,380	163,372	1,071,752

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	213,943	(50,571)	163,372
TOTAL FUNDS	213,943	(50,571)	163,372

continued...

13. RELATED PARTY DISCLOSURES

During the year, donations received without conditions from the Trustees and other related parties were £32,041 (2020: £21,000).

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	85,542	21,000
Gift aid	8,125	-
	93,667	21,001
Investment income		
Rents received	25,400	23,875
Current asset investment income	50,000	-
	75,400	23,875
Total incoming resources	169,067	44,876
EXPENDITURE		
Charitable activities		
Rental income costs	7,920	6,356
Grants to institutions	16,606	15,060
	24,526	21,416
Support costs		
Other		
Insurance	57	-
Governance costs		
Accountancy and legal fees	948	564
Legal and professional fees	3,060	-
	4,008	564
Total resources expended	28,591	21,980
Net income	140,476	22,896

This page does not form part of the statutory financial statements

THE LAURIE & GILLIAN MARSH CHARITABLE TRUST

England & Wales - Charity number 1103687

Accounts

REGISTERED CHARITY NUMBER: 1103687

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2020

for

LAURIE & GILLIAN MARSH CHARITABLE TRUST

McPhersons Walpole Harding
Chartered Certified Accountants
Telecom House
125-135 Preston Road
Brighton
East Sussex
BN1 6AF

Contents of the Financial Statements
for the Year Ended 31 December 2020

Report of the Trustees
for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 object for which the charity is established is to promote any exclusive charitable purpose that the Trustees in their absolute discretion may from time to time determine by the provision of grant funding to registered charities including but not limited to those whose objects are:

a) the preservation and protection of the natural environment,
b) the preservation and protection of good health in particular of women in the third world, and
c) the advancement of education of the public in the arts.

Significant activities

During the year the charity continued with its activities. When planning the activities for the year, the Trustees consider the Charity Commission's guidance on public benefit and in particular the specific guidance on charities for the preservation and protection of the natural environment and good health and the advancement of education. In particular the charity provides grants to registered charities in furtherance of these objectives.

FINANCIAL REVIEW

Principal funding sources

The principle funding sources for the charity are from donations and rental income, the former of which has seen an increase during the year. This and sound financial management and staff support has enabled the charity to maintain its position and charitable activity.

During the year the charity has investment funds which will be repaid in future periods. This investment had a guaranteed return which has been received during the year and the outstanding investment capital is expected to be received in the 2021 year end. The investment carries no risk of default to the charity. The return on the investment will enable the charity to pursue its charitable objectives over the coming years.

Reserves policy

The trustees consider that the chanty's reserves are adequate to meet its day to day expenditure and in the event of a shortfall they have access to sufficient resources to meet any deficit. In this respect, they do not consider it necessary to set a minimum as the charity's free reserves.

Going concern

The charity is considered to be a going concern and the accounts have been drawn up on that basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is a registered charity, number 1103687, and was established by a deed of trust date 9 March 2004 and a supplemental trust deed dated 14 April 2014.

Recruitment and appointment of new trustees

No one shall be entitled to act as a trustee whether on appointment or on any re-appointment as Trustee until he or she has expressly acknowledged, in whatever was the Trustees decide, his or her acceptance of the office of Trustee of the Charity.

If a vacancy occurs, the Trustees must note the fact in the minutes of their next meeting. Any eligible Trustee may be re-appointed.

Organisational structure

The administration of the charity is undertaken by the Trustees. The Trustees must hold at least two ordinary meetings each year, one of which must involve the physical presence of those Trustees who attend the meeting.

Report of the Trustees
for the Year Ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Any investment project undertaken by the charity is appraised for its risk to the charity before being undertaken and only those projects that guarantee a minimum return are undertaken. As such, any investment project undertaken will only be carried out where there is no apparent risk to the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1103687

Principal address

30 Grove End Road
London
NW8 9LJ

Trustees

Dr L Marsh
Mrs G Marsh
Ms K S Marsh

The following Trustees held office during the whole of the period from 1 January 2020 to the date of this report:

Dr Laurie P Marsh
Mrs Gillian Marsh
Ms Katherine S Marsh

Independent Examiner

McPhersons Walpole Harding
ACCA
McPhersons Walpole Harding
Chartered Certified Accountants
Telecom House
125-135 Preston Road
Brighton
East Sussex
BN1 6AF

Approved by order of the board of trustees on 28 May 2021 and signed on its behalf by:

Dr L Marsh - Trustee

Independent Examiner's Report to the Trustees of
Laurie & Gillian Marsh Charitable Trust

Independent examiner's report to the trustees of Laurie & Gillian Marsh Charitable Trust
I report to the charity trustees on my examination of the accounts of Laurie & Gillian Marsh Charitable Trust (the Trust) for the year ended 31 December 2020.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's 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.

McPhersons Walpole Harding
ACCA
McPhersons Walpole Harding
Chartered Certified Accountants
Telecom House
125-135 Preston Road
Brighton
East Sussex
BN1 6AF

Date: ....

Statement of Financial Activities for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		21,001	-	21,001	95,166
Investment income	2	23,875	-	23,875	24,600
Total		44,876	-	44,876	119,766
EXPENDITURE ON					
Charitable activities	3				
Donations		16,020	-	16,020	19,113
Property		5,960	-	5,960	1,974
Charity		-	-	-	180
Total		21,980	-	21,980	21,267
NET INCOME		22,896	-	22,896	98,499
RECONCILIATION OF FUNDS					
Total funds brought forward		908,380	-	908,380	809,881
TOTAL FUNDS CARRIED FORWARD		931,276	-	931,276	908,380

The notes form part of these financial statements

Balance Sheet
31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Investment property	7	600,000	-	600,000	600,000
CURRENT ASSETS					
Debtors	8	-	-	-	5,307
Investments	9	258,259	-	258,259	477,744
Cash at bank		311,790	-	311,790	55,599
		570,049	-	570,049	538,650
CREDITORS					
Amounts falling due within one year	10	(238,773)	-	(238,773)	(230,270)
NET CURRENT ASSETS		331,276	-	331,276	308,380
TOTAL ASSETS LESS CURRENT LIABILITIES		931,276	-	931,276	908,380
NET ASSETS		931,276	-	931,276	908,380
FUNDS	12				
Unrestricted funds				931,276	908,380
TOTAL FUNDS				931,276	908,380

The financial statements were approved by the Board of Trustees and authorised for issue on 28 May 2021 and were signed on its behalf by:

L Marsh - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from tax on its charitable activities.

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.

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

2. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Rents received	23,875	24,600

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 4)	Support costs	Totals
	£	£	£	£
Donations	-	15,060	960	16,020
Property	6,356	-	(396)	5,960
	6,356	15,060	564	21,980

4. GRANTS PAYABLE

	31.12.20	31.12.19
	£	£
Donations	15,060	19,113

The total grants paid to institutions during the year was as follows:

	31.12.20	31.12.19
	£	£
British Humanist Association	2,000	3,000
Population Matters	500	2,500
Cavatina Trust	1,000	2,500
Medecins Sans Frontieres	3,000	2,000
Cinema Museum	2,500	2,500
Feed The Minds	2,000	-
British Heritage	-	1,000
The Conway Ethical Society	-	1,600
Humanity and Inclusion	-	2,000
Evergreen Africa	1,000	-
Tusk	1,000	-
	13,000	17,100

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

 continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	95,166	-	95,166
Investment income	24,600	-	24,600
Total	119,766	-	119,766
EXPENDITURE ON			
Charitable activities			
Donations	19,113	-	19,113
Property	1,974	-	1,974
Charity	180	-	180
Total	21,267	-	21,267
NET INCOME	98,499	-	98,499
RECONCILIATION OF FUNDS			
Total funds brought forward	809,881	-	809,881
TOTAL FUNDS CARRIED FORWARD	908,380	-	908,380

7. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2020	
and 31 December 2020	600,000
NET BOOK VALUE	
At 31 December 2020	600,000
At 31 December 2019	600,000

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Tax	-	5,307

9. CURRENT ASSET INVESTMENTS

	31.12.20	31.12.19
	£	£
Other	258,259	477,744

During the year, an mount of £250,000 was received in respect of capital repayments towards investments made. The investment matured on 5 February 2021and the excess over capital will be recognised in full in the 2021 financial statements.

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Other creditors	238,773	230,270

11. LOANS

An analysis of the maturity of loans is given below:

	31.12.20	31.12.19
	£	£
Amounts falling due within one year on demand:		
Other loans	237,909	229,310

12. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	308,380	22,896	331,276
Property	600,000	-	600,000
	908,380	22,896	931,276
TOTAL FUNDS	908,380	22,896	931,276

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	44,876	(21,980)	22,896
TOTAL FUNDS	44,876	(21,980)	22,896

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	209,881	98,499	308,380
Property	600,000	-	600,000
	809,881	98,499	908,380
TOTAL FUNDS	809,881	98,499	908,380

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,766	(21,267)	98,499
TOTAL FUNDS	119,766	(21,267)	98,499

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	209,881	121,395	331,276
Property	600,000	-	600,000
	809,881	121,395	931,276
TOTAL FUNDS	809,881	121,395	931,276

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	164,642	(43,247)	121,395
TOTAL FUNDS	164,642	(43,247)	121,395

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

13. RELATED PARTY DISCLOSURES

During the year, donations received without conditions from the Trustees and other related parties were £21,000 (2019: £81,536).

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	21,000	89,109
Gift aid	-	6,057
	21,001	95,166
Investment income		
Rents received	23,875	24,600
Total incoming resources	44,876	119,766
EXPENDITURE		
Charitable activities		
Rental income costs	6,356	1,794
Grants to institutions	15,060	19,113
	21,416	20,907
Support costs		
Governance costs		
Accountancy and legal fees	564	360
Total resources expended	21,980	21,267
Net income	22,896	98,499

This page does not form part of the statutory financial statements