

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

LAURIE & GILLIAN MARSH CHARITABLE TRUST

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for the Year Ended 31 December 2022

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LAURIE & GILLIAN MARSH CHARITABLE TRUST

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).

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 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

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.

LAURIE & GILLIAN MARSH CHARITABLE TRUST

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

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 (appointed 1.9.22)

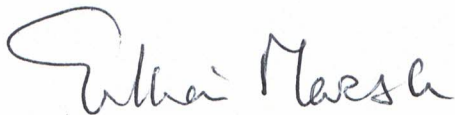
The following Trustees held office during the whole of the period from 1 January 2022 to the date of this report:

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:



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').

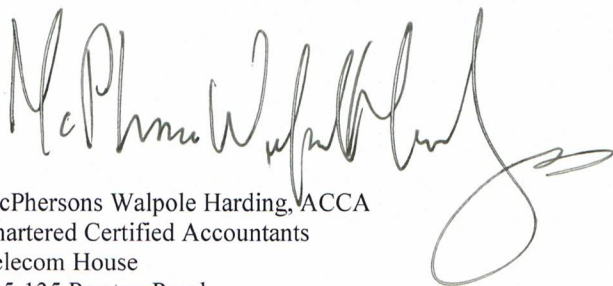
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

18 October 2023

LAURIE & GILLIAN MARSH CHARITABLE TRUST

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	<u>25,500</u>	<u>-</u>	<u>25,500</u>	<u>75,400</u>
Total		50,700	-	50,700	169,067
EXPENDITURE ON					
Charitable activities	3				
Donations		15,321	-	15,321	16,606
Property		<u>7,007</u>	<u>-</u>	<u>7,007</u>	<u>11,985</u>
Total		<u>22,328</u>	<u>-</u>	<u>22,328</u>	<u>28,591</u>
NET INCOME		28,372	-	28,372	140,476
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,071,752</u>	<u>-</u>	<u>1,071,752</u>	<u>931,276</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,100,124</u></u>	<u><u>-</u></u>	<u><u>1,100,124</u></u>	<u><u>1,071,752</u></u>


The notes form part of these financial statements

LAURIE & GILLIAN MARSH CHARITABLE TRUST

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		<u>502,643</u>	<u>-</u>	<u>502,643</u>	<u>473,911</u>
		503,180	-	503,180	474,808
CREDITORS					
Amounts falling due within one year	9	(3,056)	-	(3,056)	(3,056)
		<u>500,124</u>	<u>-</u>	<u>500,124</u>	<u>471,752</u>
NET CURRENT ASSETS					
		1,100,124	-	1,100,124	1,071,752
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,100,124</u>	<u>-</u>	<u>1,100,124</u>	<u>1,071,052</u>
NET ASSETS					
		<u>1,100,124</u>	<u>-</u>	<u>1,100,124</u>	<u>1,071,052</u>
FUNDS	10				
Unrestricted funds				<u>1,100,124</u>	<u>1,071,752</u>
TOTAL FUNDS				<u>1,100,124</u>	<u>1,071,752</u>

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
	<u>25,200</u>	<u>75,400</u>

LAURIE & GILLIAN MARSH CHARITABLE TRUST**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	<u>5,920</u>	<u>-</u>	<u>1,087</u>	<u>7,007</u>
	<u>5,920</u>	<u>15,321</u>	<u>1,087</u>	<u>22,328</u>

4. GRANTS PAYABLE

	31.12.22 £	31.12.21 £
Donations	<u>15,321</u>	<u>16,606</u>

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	-
	<u>15,321</u>	<u>16,606</u>

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.

LAURIE & GILLIAN MARSH CHARITABLE TRUST**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	<u>75,400</u>	<u>-</u>	<u>75,400</u>
Total	169,067	-	169,067
 EXPENDITURE ON			
Charitable activities			
Donations	16,606	-	16,606
Property	11,985	-	11,985
	<u> </u>	<u> </u>	<u> </u>
Total	28,591	-	28,591
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	140,476	-	140,476
 RECONCILIATION OF FUNDS			
Total funds brought forward	931,276	-	931,276
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>1,071,752</u>	<u>-</u>	<u>1,071,752</u>

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	<u>537</u>	<u>897</u>

LAURIE & GILLIAN MARSH CHARITABLE TRUST

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	<u>3,056</u>	<u>3,056</u>

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	<u>600,000</u>	<u>-</u>	<u>600,000</u>
	<u>1,071,752</u>	<u>28,372</u>	<u>1,100,124</u>
TOTAL FUNDS	<u>1,071,752</u>	<u>28,372</u>	<u>1,100,124</u>

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
	<u>50,700</u>	<u>(22,328)</u>	<u>28,372</u>
TOTAL FUNDS	<u>50,700</u>	<u>(22,328)</u>	<u>28,372</u>

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	<u>600,000</u>	<u>-</u>	<u>600,000</u>
	<u>931,276</u>	<u>140,746</u>	<u>1,071,752</u>
TOTAL FUNDS	<u>931,276</u>	<u>140,746</u>	<u>1,071,752</u>

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
	<u>169,067</u>	<u>(28,591)</u>	<u>140,476</u>
TOTAL FUNDS	<u>169,067</u>	<u>(28,591)</u>	<u>140,476</u>

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	<u>600,000</u>	<u>-</u>	<u>600,000</u>
	<u>931,276</u>	<u>168,848</u>	<u>1,100,124</u>
TOTAL FUNDS	<u>931,276</u>	<u>168,848</u>	<u>1,100,124</u>

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
	<u>219,767</u>	<u>(50,919)</u>	<u>168,848</u>
TOTAL FUNDS	<u>219,767</u>	<u>(50,919)</u>	<u>168,848</u>

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

12. RELATED PARTY DISCLOSURES

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

LAURIE & GILLIAN MARSH CHARITABLE TRUST**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	<u>-</u>	<u>8,125</u>
	25,500	93,667
Investment income		
Rents received	25,200	25,400
Current asset investment income	<u>-</u>	<u>50,000</u>
	25,200	75,400
Total incoming resources	<u>50,700</u>	<u>169,067</u>
EXPENDITURE		
Charitable activities		
Rental income costs	5,920	7,920
Grants to institutions	<u>15,321</u>	<u>16,606</u>
	21,241	24,526
Support costs		
Other		
Insurance	50	57
Governance costs		
Accountancy and legal fees	1,037	948
Legal and professional fees	<u>-</u>	<u>3,060</u>
	1,087	5,013
Total resources expended	<u>22,328</u>	<u>28,591</u>
Net income	<u>28,372</u>	<u>140,476</u>

This page does not form part of the statutory financial statements