

REGISTERED COMPANY NUMBER: 05152409 (England and Wales)
REGISTERED CHARITY NUMBER: 1107210

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2025
for
The Stroh Gestetner Foundation Ltd

London Accounting Group Ltd
5 North End Road
London
NW11 7RJ

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**Report of the Trustees
for the Year Ended 30 June 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05152409 (England and Wales)

Registered Charity number

1107210

Registered office

5 North End Road
London
NW11 7RJ

Trustees

M Kesselman
I Nussbaum
Ms D Stroh

Company Secretary

Ms D Stroh

Independent Examiner

London Accounting Group Ltd
5 North End Road
London
NW11 7RJ

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

.....
Ms D Stroh - Trustee

**Independent Examiner's Report to the Trustees of
The Stroh Gestetner Foundation Ltd**

Independent examiner's report to the trustees of The Stroh Gestetner Foundation Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Samuel Feigenblatt FCCA

London Accounting Group Ltd
5 North End Road
London
NW11 7RJ

Date:

The Stroh Gestetner Foundation Ltd

**Statement of Financial Activities
for the Year Ended 30 June 2025**

		30.6.25 Unrestricted fund £	30.6.24 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		150,000	74,000
Investment income	2	180,704	152,913
Total		<u>330,704</u>	<u>226,913</u>
EXPENDITURE ON			
Charitable activities			
Donations to institutions		93,039	92,515
Other		53,128	38,746
Total		<u>146,167</u>	<u>131,261</u>
NET INCOME		184,537	95,652
RECONCILIATION OF FUNDS			
Total funds brought forward		1,616,819	1,521,167
TOTAL FUNDS CARRIED FORWARD		<u><u>1,801,356</u></u>	<u><u>1,616,819</u></u>

The notes form part of these financial statements

Balance Sheet
30 June 2025

		30.6.25 Unrestricted fund £	30.6.24 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	9,897	9,897
Investment property	6	1,583,890	1,500,000
		<u>1,593,787</u>	<u>1,509,897</u>
CURRENT ASSETS			
Debtors	7	989	-
Cash at bank		231,263	130,255
		<u>232,252</u>	<u>130,255</u>
CREDITORS			
Amounts falling due within one year	8	(24,683)	(23,333)
NET CURRENT ASSETS		<u>207,569</u>	<u>106,922</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,801,356</u>	<u>1,616,819</u>
NET ASSETS		<u>1,801,356</u>	<u>1,616,819</u>
FUNDS	9		
Unrestricted funds		1,801,356	1,616,819
TOTAL FUNDS		<u>1,801,356</u>	<u>1,616,819</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued
30 June 2025

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

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

.....
D Stroh - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

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

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 corporation tax on its charitable activities.

Fund accounting

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

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

	30.6.25	30.6.24
	£	£
Rents received	180,704	152,913
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	74,000
Investment income	152,913
Total	<u>226,913</u>
EXPENDITURE ON	
Charitable activities	
Donations to institutions	92,515
Other	38,746
Total	<u>131,261</u>
NET INCOME	95,652
RECONCILIATION OF FUNDS	
Total funds brought forward	1,521,167
TOTAL FUNDS CARRIED FORWARD	<u><u>1,616,819</u></u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 July 2024 and 30 June 2025	<u>9,897</u>
NET BOOK VALUE	
At 30 June 2025	<u>9,897</u>
At 30 June 2024	<u><u>9,897</u></u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

6. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 July 2024	1,500,000
Additions	83,890
	<u>1,583,890</u>
At 30 June 2025	<u>1,583,890</u>
NET BOOK VALUE	
At 30 June 2025	<u>1,583,890</u>
At 30 June 2024	<u>1,500,000</u>

Fair value at 30 June 2025 is represented by:

	£
Valuation in 2016	255,922
Valuation in 2017	(100,838)
Valuation in 2022	635,250
Cost	793,556
	<u>1,583,890</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25	30.6.24
	£	£
Trade debtors	989	-
	<u>989</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25	30.6.24
	£	£
Other creditors	21,983	21,983
Accrued expenses	2,700	1,350
	<u>24,683</u>	<u>23,333</u>

9. MOVEMENT IN FUNDS

	At 1/7/24	Net movement in funds	At 30/6/25
	£	£	£
Unrestricted funds			
General fund	1,616,819	184,537	1,801,356
	<u>1,616,819</u>	<u>184,537</u>	<u>1,801,356</u>
TOTAL FUNDS	<u>1,616,819</u>	<u>184,537</u>	<u>1,801,356</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	330,704	(146,167)	184,537
TOTAL FUNDS	<u>330,704</u>	<u>(146,167)</u>	<u>184,537</u>

Comparatives for movement in funds

	At 1/7/23 £	Net movement in funds £	At 30/6/24 £
Unrestricted funds			
General fund	1,521,167	95,652	1,616,819
TOTAL FUNDS	<u>1,521,167</u>	<u>95,652</u>	<u>1,616,819</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	226,913	(131,261)	95,652
TOTAL FUNDS	<u>226,913</u>	<u>(131,261)</u>	<u>95,652</u>

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

	At 1/7/23 £	Net movement in funds £	At 30/6/25 £
Unrestricted funds			
General fund	1,521,167	280,189	1,801,356
TOTAL FUNDS	<u>1,521,167</u>	<u>280,189</u>	<u>1,801,356</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

9. MOVEMENT IN FUNDS - continued

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	557,617	(277,428)	280,189
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>557,617</u>	<u>(277,428)</u>	<u>280,189</u>

10. RELATED PARTY DISCLOSURES

During the year, the charity received donations aggregating £150,000 from companies with a director who is also a trustee of the charity.