
THE LAUFFER FAMILY CHARITABLE TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

THE LAUFFER FAMILY CHARITABLE TRUST

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THE LAUFFER FAMILY CHARITABLE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 5 APRIL 2025

Trustees	J S Lauffer, Chair R M Lauffer, Trustee G L Lauffer, Trustee
Charity registered number	251115
Principal office	123 Hampstead Way London NW11 7JN
Investment Managers	Brewin Dolphin Securities Ltd 12 Smithfield Street London EC1A 9BD
Investment Managers	Raymond James Investment Services Ltd. Ropemaker Place 25 Ropemaker Street London EC2Y 9LY

THE LAUFFER FAMILY CHARITABLE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2025

The Trustees present their annual report together with the financial statements of the charity for the year ended from 6 April 2024 to 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 9 to 11 and comply with the charity's trust deed and applicable law.

Objectives and activities

a. Policies and objectives

The trustees named on page 1 served throughout the year. Appointment of trustees is governed by the Trust Deed of the charity. The trustees are responsible for the day to day administration of the charity and hold periodic trustees' meetings.

The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. The Board of Trustees ensures that the skill requirements of trustees are kept under review. New trustees, if required, are sought by recommendation from existing trustees, and the required training is given by the existing trustees.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Investment Powers

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity. Details of investments held are shown in the financial statements.

c. Objectives and Activities for public benefit

The Charitable Trust is constituted by Trust Deed and its public benefit objectives and aims, and grant-making policy, are to apply the Trust Fund and Income thereof for general charitable purposes in the scheduled territories as specified in the Trust Deed. The scheduled territories are :-

The United Kingdom of Great Britain and Northern Ireland (including the Isle of Man and the Channel Islands).
Canada, Australia, New Zealand, The Union of South Africa, Pakistan and Ceylon.

The Republic of India.

Any other territories forming part of the British Commonwealth and Empire of which the Queen was registered as Head.

The State of Israel.

The United States of America.

d. Grant – Making Policy

The trustees meet from time to time to consider making charitable grants to institutions and to review any applications for grants that have been received.

In furtherance of its public objectives, during the year the charity made institutional grants of £461,106 (2024: £444,623) for general charitable purposes, details of which are shown in note 6 of the Notes to the Financial Statements. The policy of the charity is to continue to apply the Trust Fund and Income thereof for general charitable purposes in the aforesaid scheduled territories, as specified in the Trust Deed, for public benefit.

THE LAUFFER FAMILY CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

Achievements and performance

a. Main achievements of the Charity

The trustees consider that the performance of the charity this year has been satisfactory. During the year, the charity made over 150 institutional grants for the aforementioned general charitable purposes in support of the public benefit activities of those institutions.

Other than the Board of Trustees, the charity is not dependent upon the services of unpaid volunteers, donations in-kind or other intangible income.

b. Review of activities

The principal source of income is investment income.

Details of expenditure on charitable activities are shown in the Statement of Financial Activities on page 7 of the Financial Statements. Expenditure incurred during the year related to Charitable Grants, and Support Costs (Governance Costs) necessary in relation to the charity's activities.

The charity's assets are held for the purpose of making Grants for general charitable purposes in the aforesaid scheduled territories as specified in the Trust Deed dated 19 December 1965 and the Board of Trustees consider that the financial position of the charity at 5 April 2025 is satisfactory to enable it to continue to make such Grants.

During the year, Brewin Dolphin Securities Limited and Raymond James Investment Services acted as Investment Managers for the charity's listed investments portfolio. All listed investments were subsequently transferred to Brewin Dolphin Securities Limited following a review of management arrangements.

At the year end, the charity recorded a realised gains on listed investment of £72,457 and unrealised loss of £83,945.

The listed investments held by the charity have been acquired in accordance with the powers available to the trustees. The value of the listed investments at 05 April 2025 has been substituted for their historical cost and value when settled and details are shown in note 10 of the Notes to the Financial Statements.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

THE LAUFFER FAMILY CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

b. Reserves policy

The trustees have examined the requirement for free reserves which are those unrestricted funds not invested in Fixed Assets. It is the policy of the charity to maintain free reserves at a level considered adequate to provide sufficient funds for on average approximately two to three months' unrestricted expenditure to cover governance costs and to respond to emergency applications for grants which may arise from time to time; the free reserves amounted to (£7,139) at 5 April 2025. Designated Funds have been created up to an amount equivalent to the value of Fixed Assets held as these represent funds not immediately available for charitable grants; at 5 April 2025 the Designated Funds amounted to £3,646,232 (2024:£4,023,381).

The trustees have reviewed the charity's financial position and are confident that future income will be sufficient to meet its obligations as they fall due.

c. Financial risk management objectives and policies

The trustees have reviewed the affairs of the charity and do not consider that there are any major, strategic, business and operational risks which the charity faces other than in relation to the holding of the charity's listed investments and in order to lessen such risks the trustees have previously appointed Investment Managers who periodically review the investments held and report to the trustees with their recommendations in regard thereto.

Structure, governance and management

a. Constitution

The Lauffer Family Charitable Trust is a registered charity, number 251115, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Plans for future periods

The charity intends to continue making institutional grants for the aforementioned charitable purposes, as specified in the Trust Deed, for public benefit.

THE LAUFFER FAMILY CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 02/02/2026
and signed on their behalf by:

JS Lauffer

J S Lauffer
(Chair of Trustees)

THE LAUFFER FAMILY CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 5 APRIL 2025

Independent Examiner's Report to the Trustees of The Lauffer Family Charitable Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 5 April 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Carly Pinkus*

Carly Pinkus FCA

Dated: 04/02/2026

Independent examiner

BKL Audit LLP
35 Ballards Lane , London N31XW

THE LAUFFER FAMILY CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025

	Note	Designated funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Investments	3	-	129,106	129,106	126,665
Other income	4	-	455	455	466
Total income		-	129,561	129,561	127,131
Expenditure on:					
Charitable activities	5	-	518,208	518,208	504,787
Total expenditure		-	518,208	518,208	504,787
Net expenditure before net (losses)/gains on investments		-	(388,647)	(388,647)	(377,656)
Net (losses)/gains on investments		-	(11,488)	(11,488)	317,289
Net expenditure		-	(400,135)	(400,135)	(60,367)
Transfers between funds	13	(377,149)	377,149	-	-
Net movement in funds		(377,149)	(22,986)	(400,135)	(60,367)
Reconciliation of funds:					
Total funds brought forward		4,023,381	15,847	4,039,228	4,099,595
Net movement in funds		(377,149)	(22,986)	(400,135)	(60,367)
Total funds carried forward		3,646,232	(7,139)	3,639,093	4,039,228

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 20 form part of these financial statements.

THE LAUFFER FAMILY CHARITABLE TRUST

BALANCE SHEET AS AT 5 APRIL 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	1,767	1
Investments	10	3,644,465	4,023,380
		<u>3,646,232</u>	<u>4,023,381</u>
Current assets			
Debtors	11	-	466
Cash at bank and in hand		2,161	24,381
		<u>2,161</u>	<u>24,847</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(9,300)	(9,000)
		<u>(7,139)</u>	<u>15,847</u>
Net current liabilities / assets			
		<u>3,639,093</u>	<u>4,039,228</u>
Total assets less current liabilities			
		<u>3,639,093</u>	<u>4,039,228</u>
Net assets excluding pension asset			
		<u>3,639,093</u>	<u>4,039,228</u>
Total net assets		<u>3,639,093</u>	<u>4,039,228</u>
Charity funds			
Designated funds - fixed assets	13	3,646,232	4,023,381
Unrestricted funds- general reserves	13	(7,139)	15,847
		<u>3,639,093</u>	<u>4,039,228</u>
Total funds		<u>3,639,093</u>	<u>4,039,228</u>

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

J S Lauffer 02/02/2026
J S Lauffer
 (Chair of Trustees)

R Lauffer
R M Lauffer
 (Trustee)

G L Lauffer glauffer 02/02/2026
G L Lauffer
 (Trustee)

03/02/2026

The notes on pages 9 to 20 form part of these financial statements.

THE LAUFFER FAMILY CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

1. General information

The Lauffer Family Charitable Trust is an unincorporated charity registered in England and Wales with the registration number 251115. The registered and principal office address is 123 Hampstead Way, London, NW11 7JN.

The principal activities of the foundation is as stated in the trustees' report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Lauffer Family Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

There are no material uncertainties about the charity's abilities to continue as a going concern having regard to the level of the charity's investment income, which is expected to be broadly unchanged for the future, and the substantial Net Assets as shown by the charity's Balance Sheet as at 5 April 2025.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Computer equipment	- 25% Reducing balance
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2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

2. Accounting policies (continued)

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise restricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

THE LAUFFER FAMILY CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

3. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Income from listed investments	128,777	128,777
Bank interest	329	329
	<u>129,106</u>	<u>129,106</u>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Income from listed investments	124,670	124,670
Bank interest	1,995	1,995
	<u>126,665</u>	<u>126,665</u>

4. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £
Other income	455	455
	<u>455</u>	<u>455</u>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Income tax recoverable	466	466
	<u>466</u>	<u>466</u>

THE LAUFFER FAMILY CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Direct charitable expenditure	518,208	518,208
	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Direct charitable expenditure	504,787	504,787

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Direct charitable expenditure	461,106	57,102	518,208
	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Direct charitable expenditure	444,623	60,164	504,787

THE LAUFFER FAMILY CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £
Charitable donations	461,106	461,106

During the year, the charity made charitable donations of £461,106. These donations were made to other registered charities in furtherance of its charitable objectives. No donations were made to related parties.

	Activities 2024 £	Total funds 2024 £
Charitable donations	444,623	444,623

During the period 5 April 2024, the charity made charitable donations of £444,623. These donations were made to other registered charities in furtherance of its charitable objectives. No donations were made to related parties.

Analysis of support costs

	Activities 2025 £	Total funds 2025 £
Investment management fees	44,643	44,643
Independent examination and accountancy fees	8,100	8,100
Consultancy fees	2,400	2,400
Postage and stationery	107	107
Bank charges	1,844	1,844
Sundry expenses	8	8
	57,102	57,102

THE LAUFFER FAMILY CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Activities 2024 £</i>	<i>Total funds 2024 £</i>
Investment management fees	45,222	45,222
Independent examination and accountancy fees	9,000	9,000
Consultancy fees	2,400	2,400
Postage and stationery	75	75
Bank charges and sundries	3,467	3,467
	<u>60,164</u>	<u>60,164</u>

7. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,160	1,840
Fees payable to the Charity's independent examiner in respect of: Accountancy fees	5,940	7,160

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 5 April 2025, no Trustee expenses have been incurred (2024 - £NIL).

THE LAUFFER FAMILY CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

9. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 6 April 2024	3,021
Additions	1,766
	<hr/>
At 5 April 2025	4,787
	<hr/>
Depreciation	
At 6 April 2024	3,020
	<hr/>
At 5 April 2025	3,020
	<hr/>
Net book value	
At 5 April 2025	1,767
	<hr/> <hr/>
At 5 April 2024	1
	<hr/> <hr/>

THE LAUFFER FAMILY CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

10. Fixed asset investments

	Listed investments £
Cost or valuation	
At 6 April 2024	3,939,385
Additions	696,035
Disposals	(1,144,623)
Revaluations	(83,945)
	<u>3,406,852</u>
At 5 April 2025	<u>3,406,852</u>
Deposit accounts:	
At 6 April 2024	83,995
Movements on Investments accounts	153,618
	<u>237,613</u>
At 5 April 2025	<u>237,613</u>
Net book value	
At 5 April 2025	3,644,465
At 5 April 2024	<u>4,023,380</u>

The historical cost of listed investments was £3,183,387.

11. Debtors

	2025 £	2024 £
Due within one year		
Prepayments and accrued income	-	466
	<u>-</u>	<u>466</u>

THE LAUFFER FAMILY CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

12. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	9,300	9,000

13. Statement of funds

Statement of funds - current year

	Balance at 6 April 2024	Income	Expenditure	Transfers in/out	Gains/ (Losses)	Balance at 5 April 2025
	£	£	£	£	£	£
Unrestricted funds						
General Funds	15,847	129,561	(518,208)	377,149	(11,488)	(7,139)
Designated funds						
Designated Funds	4,023,381	-	-	(377,149)	-	3,646,232
Total of funds	4,039,228	129,561	(518,208)	-	(11,488)	3,639,093

The Designated Fixed Assets Funds represents the Net Book Value of Fixed Assets and have been treated as these represent funds not immediately available for charitable grants. Each period an amount is transferred to or from these funds which represents the movement in the Net Book Value of Fixed Assets in the period.

At the year end, the charity had a deficit on unrestricted funds of £7139. This arose due to expenditure exceeding unrestricted income during the year. The trustees have reviewed the charity's financial position and are confident that future income will be sufficient to meet its obligations as they fall due.

THE LAUFFER FAMILY CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 5 April 2024 £</i>
Unrestricted funds						
General Funds	19,109	127,131	(504,787)	57,105	317,289	15,847
Restricted funds						
Designated Funds - all funds	4,080,486	-	-	(57,105)	-	4,023,381
Total of funds	<u>4,099,595</u>	<u>127,131</u>	<u>(504,787)</u>	<u>-</u>	<u>317,289</u>	<u>4,039,228</u>

14. Summary of funds

Summary of funds - current year

	<i>Balance at 6 April 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 5 April 2025 £</i>
General funds	15,847	129,561	(518,208)	377,149	(11,488)	(7,139)
Restricted funds	4,023,381	-	-	(377,149)	-	3,646,232
	<u>4,039,228</u>	<u>129,561</u>	<u>(518,208)</u>	<u>-</u>	<u>(11,488)</u>	<u>3,639,093</u>

Summary of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 5 April 2024 £</i>
General funds	19,109	127,131	(504,787)	57,105	317,289	15,847
Restricted funds	4,080,486	-	-	(57,105)	-	4,023,381
	<u>4,099,595</u>	<u>127,131</u>	<u>(504,787)</u>	<u>-</u>	<u>317,289</u>	<u>4,039,228</u>

THE LAUFFER FAMILY CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	1,767	-	1,767
Fixed asset investments	3,644,465	-	3,644,465
Current assets	-	2,161	2,161
Creditors due within one year	-	(9,300)	(9,300)
Total	3,646,232	(7,139)	3,639,093

Analysis of net assets between funds - prior year

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	1	-	1
Fixed asset investments	4,023,380	-	4,023,380
Current assets	-	24,847	24,847
Creditors due within one year	-	(9,000)	(9,000)
Total	4,023,381	15,847	4,039,228

16. Related party transactions

During the year, there were secretarial fees paid of £2,400 (2024: £2,400) to Beth Lauffer who is the wife of one of the trustees, J S Lauffer.

The Lauffer Family Charitable Trust

123 Hampstead Way, London NW11 7JN

Date: 02/02/2026

Your ref: CP/JL /THE335

Berg Kaprow Lewis LLP
35 Ballards Lane
London
N3 1XW

Dear Sirs

The Lauffer Family Charitable Trust

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other trustees and officials of the Charity, the following representations in connection with your report on the Charity's financial statements for the year ended 5 April 2025.

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with Auditing Standards and that you do not express an audit opinion.
2. We confirm that the Charity was entitled to exemption from the requirement to have its financial statements for the financial year audited.
3. We acknowledge as trustees our responsibility for the financial statements which give a true and fair view in accordance with the requirements of the Charities Act 2011 and which otherwise comply with the requirements of that Act relating to financial statements, so far as applicable to the Charity. All the accounting records have been made available to you and all transactions undertaken by the Charity have been properly reflected in those accounting records. All records and related information, including the minutes of the trustees' and members' meetings have been made available to you.
4. We confirm that we have maintained proper accounting records, as required by the Charities Act 2011.
5. We confirm, to the best of our knowledge and belief, that there have been no instances of non-compliance or breaches of any laws or regulations which are essential to the activities of the Charity's activities.
6. We confirm that assets are included on the balance sheet at no more than their recoverable amounts and that liabilities are included at their expected cost to the Charity. We also confirm that the value of the leasehold property was properly disclosed in the accounts.
7. We confirm that we are not aware of any pending litigation which may result in a significant loss to the Charity.

8. We confirm that there were no contingent liabilities at the balance sheet date.
9. We believe that the Charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding and support will be more than adequate for the Charity's needs. We have considered a period of twelve months from the date of approval of the financial statements.

We believe that no further disclosures relating to the Charity's ability to continue as a going concern need to be made in the financial statements.
10. We confirm that there were no transactions with related parties of the Charity or amounts due to or from related parties at the balance sheet date which are required to be disclosed in the financial statements other than those which are detailed in the notes to the financial statements.
11. We confirm that there have been no other events since the balance sheet date which necessitate revision of the figures included in the financial statements or disclosure in the notes to the financial statements. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.
12. All grants, donations and other monies, the receipt of which is subject to specific terms or conditions, have been properly recorded in the financial statements as restricted funds.
13. We confirm that all the grants paid during the year ended 5 April 2025 were to charitable institutions or for charitable purposes.

Yours faithfully



J S Lauffer (chair of Trustees)

Signed on behalf of the Board of Trustees
The Lauffer Family Charitable Trust











BKL Accounts for signature - Year End 5 April 2025 - The Lauffer Family Charitable Trust

Final Audit Report

2026-02-04


Created:	2026-01-29
By:	Priya Dey-Ghatak (Priya.Dey-Ghatak@bkl.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAGPaQPSH5yr9upyrSNC90zZhn1Zj6WSdG

"BKL Accounts for signature - Year End 5 April 2025 - The Lauffer Family Charitable Trust" History

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 Agreement completed.

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