

Annual Report

2023-2024

Charity Information

Registered Charity in England and Wales

Charity number 290464

Office address

9 Berners Place London, W1T 3AD

Board of Trustees

David Kotler (Chairman)
Art Malik (Deputy Chairman)
Vaiz Karamatullah
Jehangir Mehta (Hon. Treasurer)
Vica Irani
Rahila Zakir
Khalid Mehmood

Auditors name & address

Ashings Chartered Accountants
Northside House, Mount Pleasant, Barnet EN4 9EB

Bankers name & address

HSBC Plc
196 Oxford Street, London W1D 1NT

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Message from our Chairman

Since their foundings in 1984, The Graham Layton Trust (GLT) has been a steadfast supporter of the Layton Rahmatullah Benevolent Trust (LRBT), its sister charity in Pakistan. As I read this 2024 Impact Report, I look back on the extraordinary achievements at both GLT and LRBT, not only during 2024, but also over the past decades.

Today, its 20 Hospitals (including 3 teaching hospitals), 61 Primary Eye Clinics and 74 Mobile Eye Camps ensure that eye care is accessible to any person for free, regardless of race, tribe, ethnicity, religion, gender or age. In 2024, we treated more than 3 million patients and performed 293,000 surgeries. Since our founding, we have treated more than 56 million patients across Pakistan. In a country with a population of 250 million, it is no wonder that LRBT has become the country's largest non-governmental provider of eye care. As the largest single donor to LRBT, GLT is proud of its share in these achievements.

Two years ago, the executive team led by our formidable CEO, Nusrat Mirza, began a strategic initiative to broaden our donor base and appeal for funding through a variety of channels. The benefit of these efforts is becoming evident. In 2024, total income increased 31% compared with 2023, from £676,000 to £884,000 and the contribution GLT was able to make to LRBT in Pakistan increased in excess of four times, from £134,000 to £562,000 (securing supply of IOLs for the coming year too). To achieve these increases, total expenditures only increased by 32% demonstrating the efficiency of our cost to revenue ratios.

However, our success should not be measured only by our past achievements; we must build a sustainable organisation fit to address the growing and changing needs of our patients, doctors, clinicians and facilities and match these with funding from our donors. As we plan for the future we have initiated some changes.

In 2024, we established LRBT UK as the new operating name of The Graham Layton Trust to align with LRBT in Pakistan and with our other international chapters, all of which carry the LRBT name. While the legal name of the charity will continue to be The Graham Layton Trust, we will now be recognised operationally as LRBT UK.

With the benefit of a UK legacy donation, we have begun funding a major solarisation project across the hospital network. The use of solar power to substitute other forms of hydrocarbon based energy will mitigate LRBT's carbon emissions, provide energy predictability and ultimately lower operating costs.

We recently welcomed Baroness Nosheena Mobarik as our new Patron, who has succeeded Sir Sajid Javid. Baroness Mobarik is a passionate supporter of LRBT, full of energy, new ideas and connections and also brings us closer to communities in the North, particularly in Scotland.

It remains for me to thank my fellow Trustees, Nusrat, together with our small management team, and all our volunteers. However, none of these remarkable achievements would be possible without the generosity of our donors. We thank you all for your tremendous efforts.



David Kotler
Chairman of the Board of Trustees
Graham Layton Trust

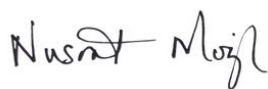
Message from our Chief Executive Officer

As I reflect on this past year, I am, as always, humbled and grateful for the loyalty and dedication of our donors, without whom, millions would still face a life of darkness and dependency. Your generous Zakat and Sadaqah donations ensure that we can serve the most vulnerable and needy and restore vision and hope.

However, as Pakistan's population grows, so too does the demand on services. We are seeing greater numbers of patients and as LRBT's hospital network expands, so we are able to serve more people. Demand is also fuelled by advances in medicine and technology where we can treat conditions such as ocular cancer that once would have been difficult to treat. More premature babies are surviving but prematurity also brings sight loss risks; our early intervention means newborns receive intensive specialist care to ensure their sight is preserved wherever possible. Thus, increased demand for complex surgeries is growing faster, while overall patient numbers continue to rise, creating more demand for resources, specialist medical equipment and greater medical sub-specialities. GLT and LRBT are well-placed to build on its reputation of excellence and develop itself further as the specialist ophthalmic medical network in Pakistan.

This year has not been without its challenges and global conflicts have diverted attention and funds: we have fought harder than ever for every donation.

Thanks to the support we receive from individuals and organisations, we have seen our highest revenue ever and are well-placed to continue with our commitments to LRBT and support major infrastructure projects next year, as well as undertake internal transformation projects at LRBT UK to build an organisation fit for the future.



Nusrat Mirza
Chief Executive Officer
Graham Layton Trust

Scale of the need

Global health inequality

According to the International Agency for the Prevention of Blindness, globally 1.1 billion people suffer with visual impairment because they do not have access to basic eye care services. It currently costs the global economy £411 billion per annum in lost productivity.

90% of the world's visually impaired live in low and middle income countries where sight loss is compounded by poverty because people cannot afford treatment, inequality of access to medical services and growing populations.

Health inequality in Pakistan

Pakistan reflects this disparity with a disproportionately large number of blind or visually impaired people compared to other developing countries.

Figures from the World Bank indicate that in Pakistan, with its population of 250 million, 100 million live below the poverty line and it is not surprising that affordability is a major factor in seeking eye health services. The average salary for a worker in Pakistan is around £8 per day, compared to £80 per day in the UK. Daily labourers earn approximately £2.50 per day and incomes barely provide for subsistence. Thus sight loss and lost work pushes families into economic hardship and destitution.

Food insecurity is a signifier of economic conditions, 38 million people in Pakistan are food insecure, and 60% of their income is spent on food.

Malnutrition affects 40% of children, which can adversely impact overall health, including eye health. Poor diets as well as limited awareness of eye health and hygiene are all contributory factors for sight loss.

In Pakistan, government expenditure on health is low compared to high income countries,

Health inequalities

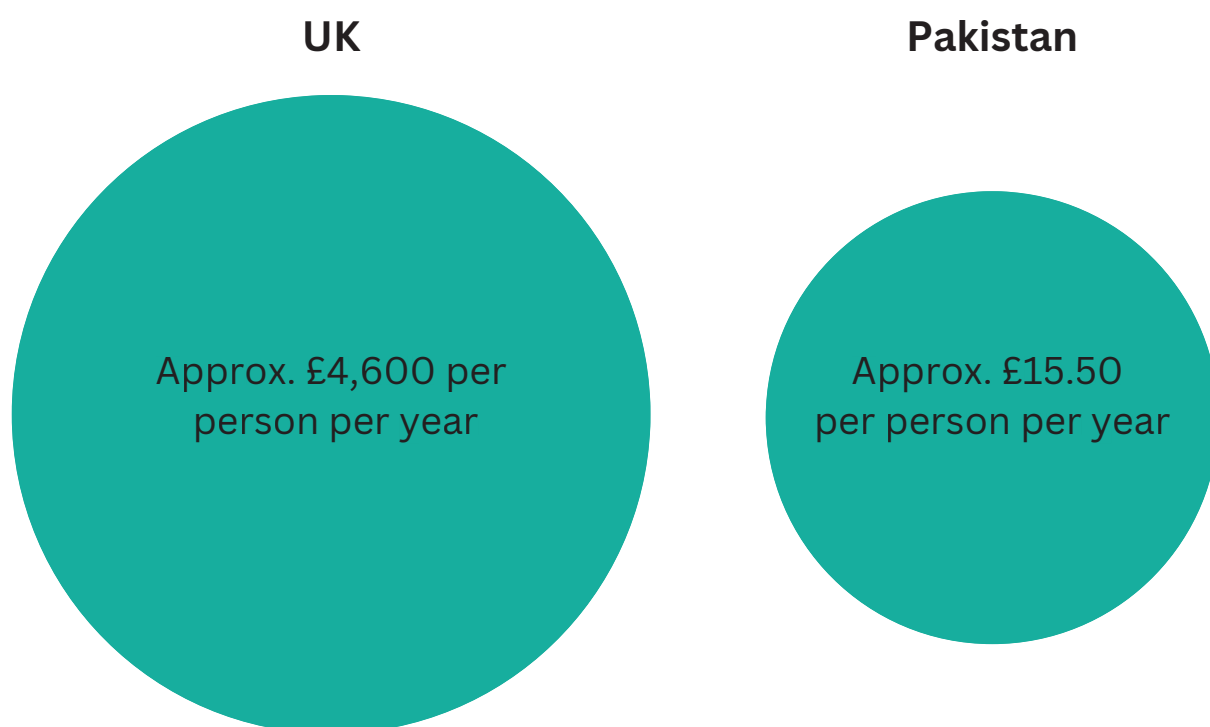
The lack of quality health services for the poor and underprivileged creates a two tier health system dominated by private hospitals and clinics, which are beyond the reach of most Pakistanis.

Other issues include poor access to medical services, which are often too far away for poor people to afford the journey or take time off from daily labouring work. Inadequate health and safety at work results in avoidable accidents and injuries.

These factors create the conditions for poverty, which is both a contributor and an outcome of inequality. These groups form our largest patient cohorts who receive treatment from Zakat donations.

The Graham Layton Trust and the Layton Rahmatulla Benevolent Trust are a vital national resource, providing a trusted health safety net for the poor and underprivileged in Pakistan.

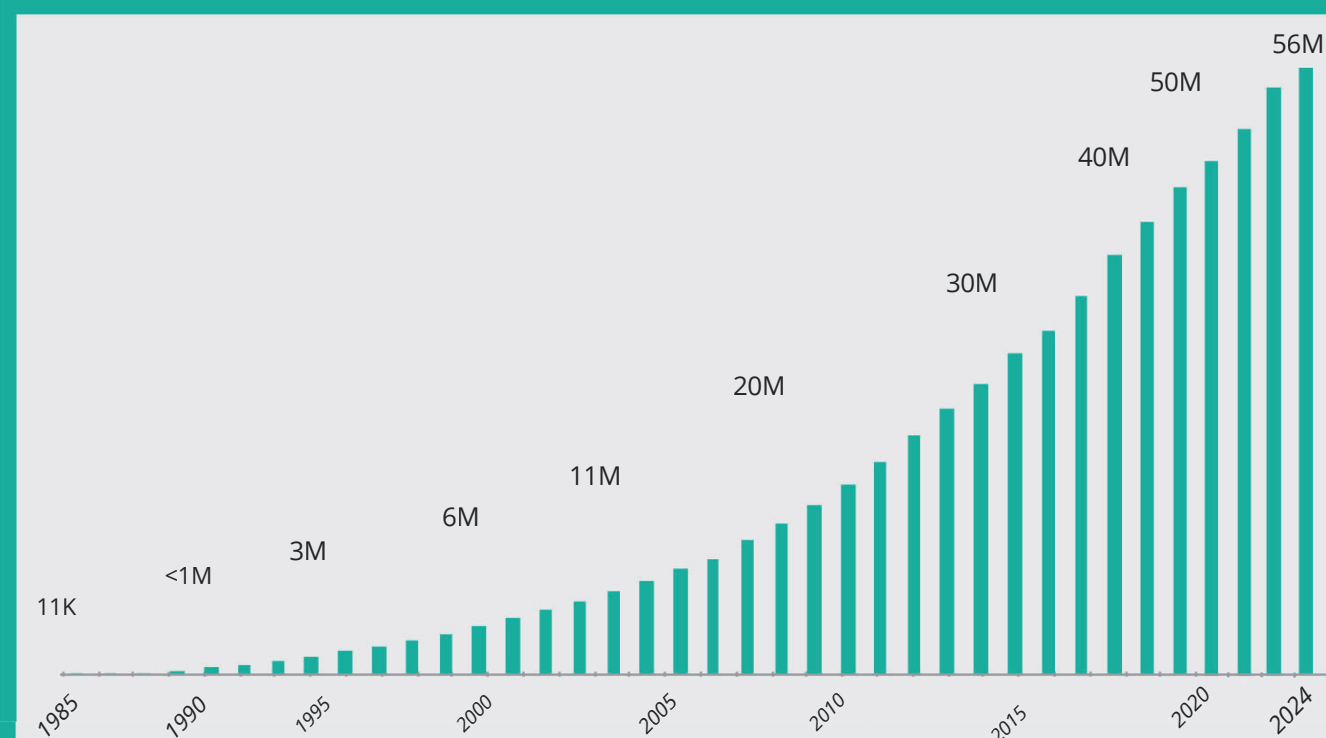
Health spending comparison



Increasing demand on resources

Growth in demand

Over 50 Million Patients Treated Since 1985



Why money matters

LRBT never turns away any patients because many have travelled far to reach our hospitals in search of free high quality eye care. We are proud to be recognised as the national eye health safety net for many poor and vulnerable people and our high success rate is testament to the trust patients and donors have placed in us.

While ad hoc donations are welcome, the real key to effective and strategic delivery of services is access to unrestricted multi-year support so we can plan for and respond to changing needs and emerging technologies.

LRBT's year in figures

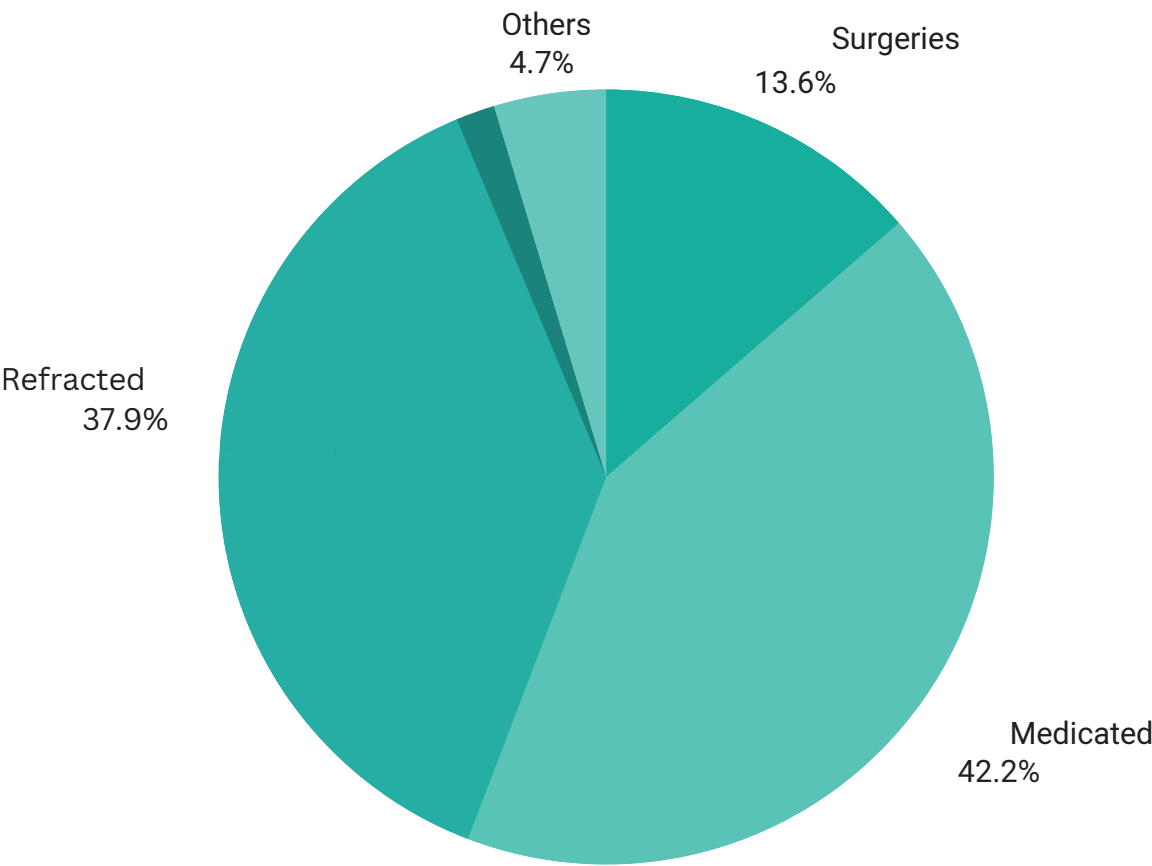
Total patients screened
3,003,910



Total surgeries in the year
292,567

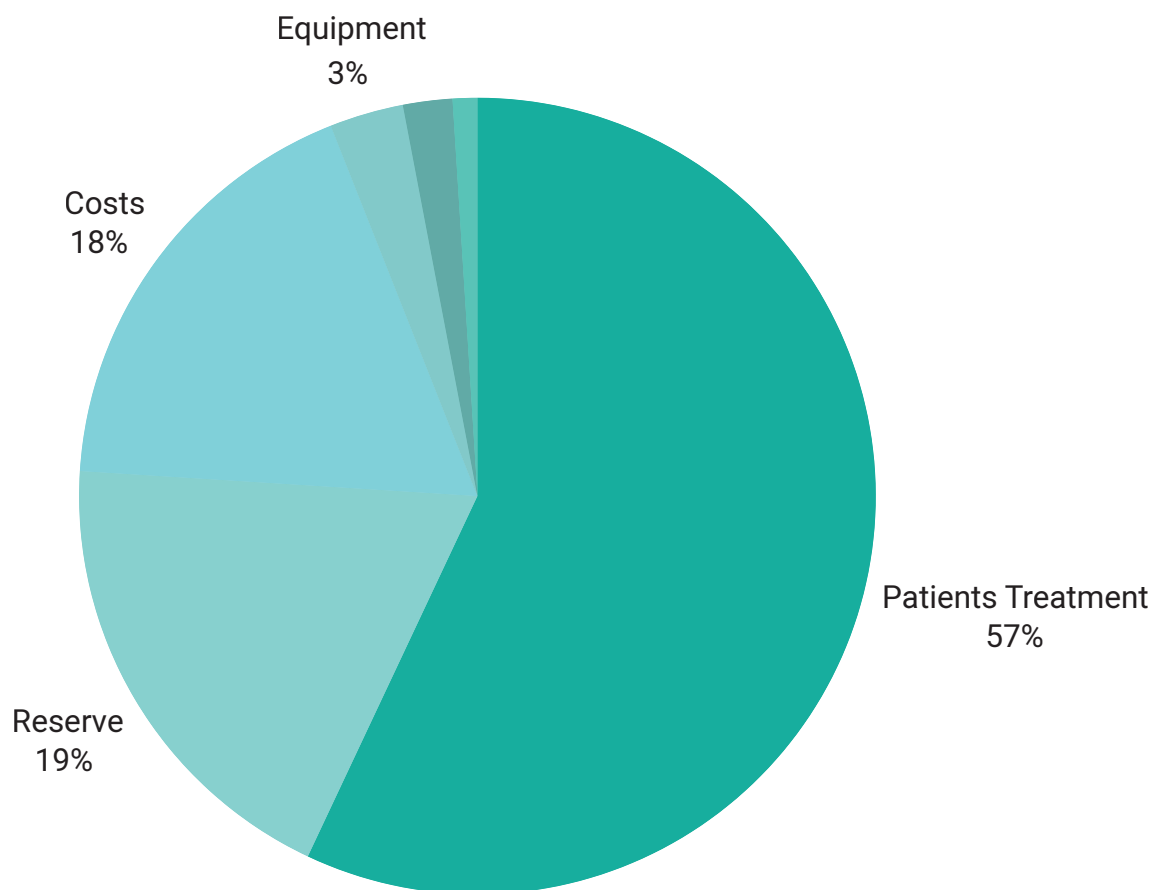


Breakdown of treatments



How donations are used

Breakdown of funds deployment



How we manage funds

We work closely with LRBT in Pakistan to ensure we meet a significant part of their annual funding requirements and have reserves to respond effectively and quickly to any changes in their requirements or to respond to natural disasters as we did in the initial flood response in 2022.

We endeavour to maintain our costs as low as we can while ensuring we are fully compliant and maintain the highest standards of governance. Gift Aid is a vital resource that helps fund support costs.

We take the responsibility for utilising Zakat donations seriously and ensure it is used only to treat 65% of our patients who are eligible for treatment with Zakat.

Eye cancer treatment

A long journey

At LRBT, dedicated eye cancer specialists collaborate with various facilities to identify and treat cancer early, significantly improving recovery rates.

Cancer treatment has advanced, enabling more people to recover fully and lead productive lives post-remission. LRBT works with hospitals, institutions, and charities to ease the financial burden and optimise resources. Adults often develop ocular cancer alongside other cancers like Leukemia, Lymphoma, or Melanoma, presenting symptoms such as blurred vision, lumps, and pain.

Children's eye cancer, typically Retinoblastoma, can be fully treated with early diagnosis. LRBT's team of specialists ensure the best recovery chances for young patients, monitoring them and their families for 10 years to ensure they remain cancer-free. Effective treatments not only prevent cancer from spreading but also help patients return to normal life. In addition to medical care, we go above and beyond to support patients, providing them with motivation and hope throughout their journey.



Mental health programme

A holistic approach to sight loss and overall well-being

Our sponsored mental health programme is designed to support patients facing mental stress or anxiety due to chronic eye conditions. Since 2022, this initiative has offered free counselling services to help individuals cope with long-term sight problems or sight loss and the challenges of losing independence.

Recognizing that adults with vision impairment often experience lower workforce participation and higher levels of anxiety and depression, our programme provides a holistic approach to eye care and wellbeing. By integrating mental health support from professional experts, we not only treat eye ailments but also enhance the overall well-being of our patients, making them feel less isolated and empowering them with healthy coping mechanisms.

To date, 474 patients have benefitted from the Eye Care Plus programme, underscoring its critical role in addressing both physical and mental health aspects of eye care. This is a groundbreaking initiative, the only programme of its kind in the country.



Shabbir's story

56 millionth patient Story of Shabbir

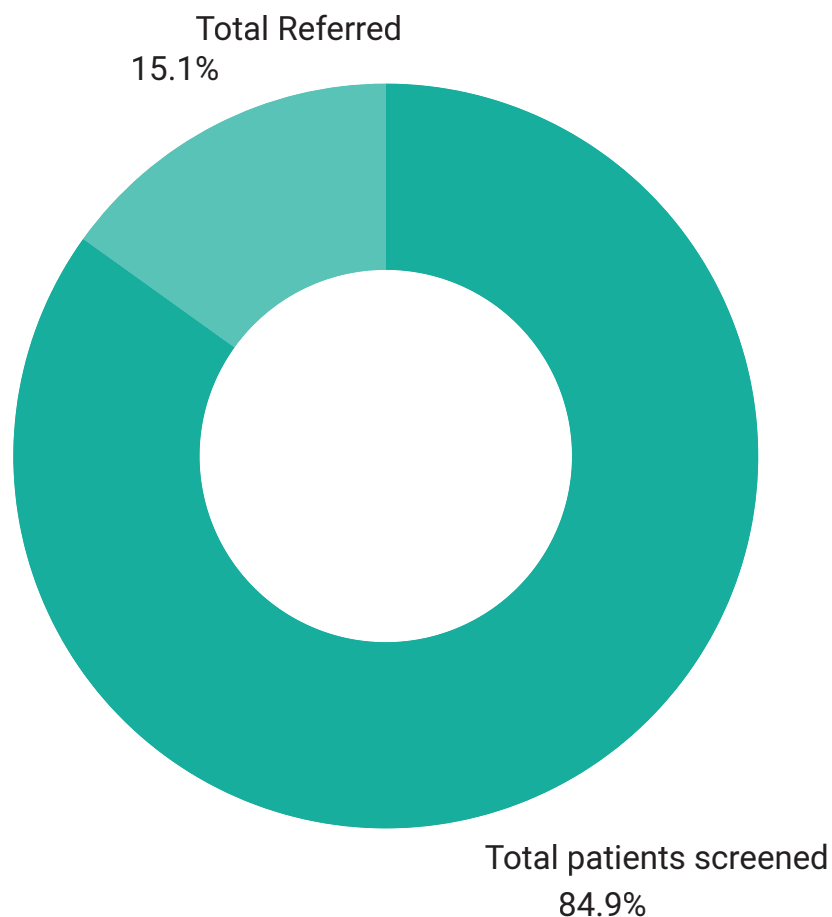


Shabbir, our 56 millionth patient, shared his appreciation for receiving free treatment at our newly established hospital in Rahim Yar Khan, in his hometown. He takes care of his younger siblings alongside his grandmother, as his father works in another city and his mother passed away a few years ago.

“Having access to treatment in my own city feels like a miracle, as there are only few medical facilities available here.” ~ Shabbir

LRBT mobile eye camps

Total patients screened: 21,238



Total eye screening camps: 74

Locations

Akora Khattak area: **2 camps**
Arifwala area: **5 camps**
Chiniot area: **3 camps**
Gambat area: **2 camps**
Khanewal area: **15 camps**
Korangi area: **27 camps**
Lahore area: **2 camps**
Lar Multan area: **4 camps**
Mandra area: **4 camps**
Rashidabad area: **5 camps**
Shahpur Saddar area: **5 camps**

GLT sponsored eye camps

KORT (Kashmir orphans Relief Trust)

Graham Layton Trust is committed to enhancing children's eyesight for a better future and takes pride in supporting other charities that assist Pakistan's vulnerable populations in transforming their lives. In collaboration with GLT, LRBT arranged an eye screening camp at KORT recently. 500 children and staff members were screened. Chaudhry Mohammed Akhtar, the founder of KORT, thanked GLT for their kind support.

Taqwa - school for street children

Thanks to the generous support of donor Asha Chohan, GLT in partnership with LRBT successfully organised a free eye camp at Taqwa school, for street children in Peshawar. Over 100 students were screened, eye conditions such as Conjunctivitis, Blepharitis, and Photophobia were treated with free medicine. Together, we are making a positive impact on the lives of vulnerable children across Pakistan.



School eye screening program

Early detection and treatment

LRBT has been running a school screening program since 1998. Through this programme 24 schools were visited and over 26,000 school children were screened this year.

The programme has wide coverage with minimal utilization of resources. By implementing effective school health programs and training the teachers, children's eye health, their education and well being can improve.



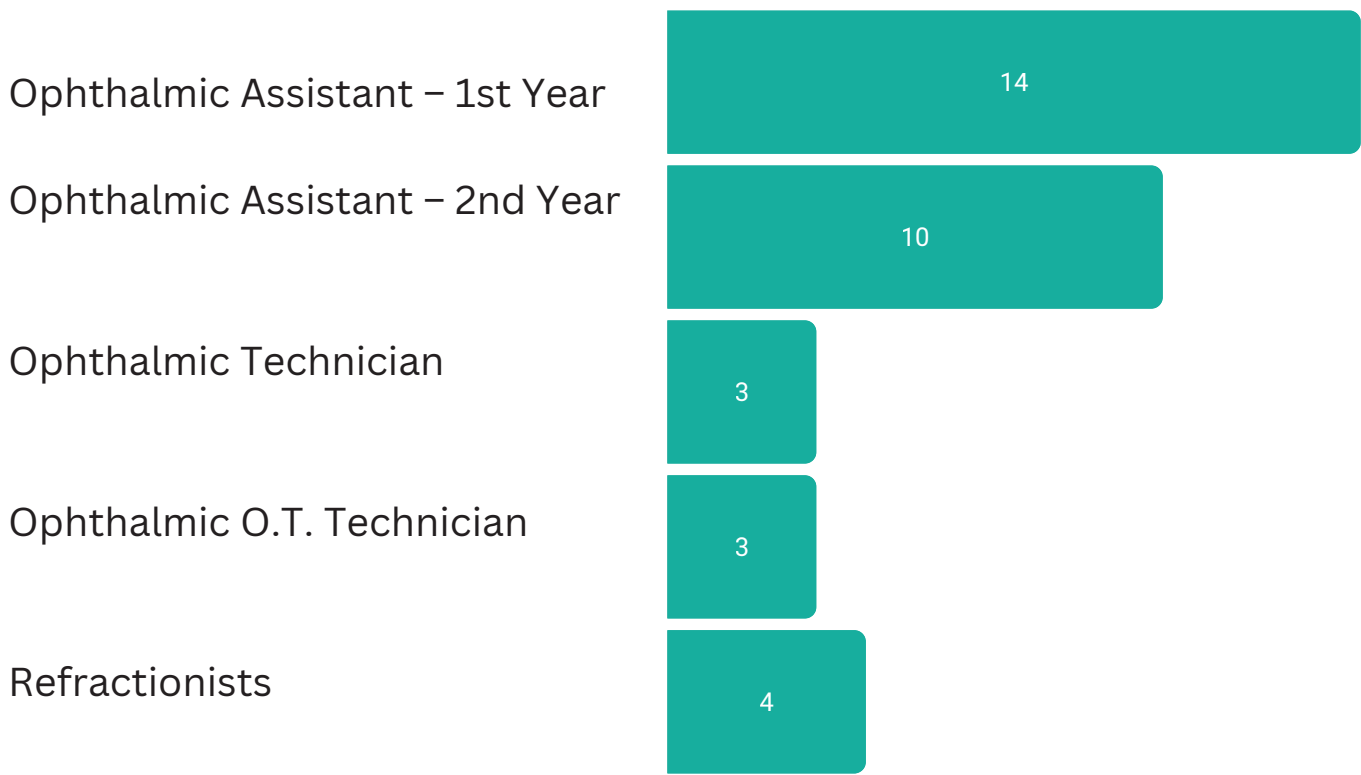
Training doctors

Training doctors

Presently 57 doctors are undertaking Postgraduate Programmes at the 3 teaching hospitals at Korangi in Karachi, Lahore (Multan Road) and Lahore (Township) hospitals.



School of paramedicine



LRBT's hospital network

20



Hospitals

61



Eye centers



20th hospital opens at Rahim Yar Khan

Growing network

Rahim Yar Khan hospital in Punjab opened on 22 April 2024. The establishment of the 20th hospital was critically important because of the lack of free eye care services in the region. Since it opened, the hospital has treated over 12,000 patients and conducted over 1,000 surgeries. The current ward capacity stands at 32 beds.

The new hospital will serve the communities in the districts of Rahim Yar Khan, Bahawalpur, Rajanpur, Ghotki, and Kashmore, which collectively have a population of approximately 15 million people.

The importance of free eye care in these predominantly rural and economically disadvantaged regions cannot be overstated. The prevalence of blindness is three times higher among the poor compared to the affluent, and 90% of blindness is curable. Given that 22% of the population lives below the poverty line, with 60% of income being spent on food, medical expenses can be catastrophic for many families. The hospital aims to alleviate this burden by providing free, comprehensive eye care services, helping individuals become productive members of society again.

The entire project at Rahim Yar Khan, including land, construction and equipment costs were provided by a UAE donor, who also supported work at our Khanewal and Gambat hospitals.



Construction of school of paramedicine

Building capacity

LRBT has a school of paramedicine which directly addresses health workforce training needs with undergraduate courses designed to enhance knowledge, skills, and confidence. This year 37 students will qualify in various technical roles.

Accredited by Sohail University, we launched a four-year BSc Optometry degree programme this year. However, learning space was limited for the number of enrolling students and an extension to the Korangi hospital was commissioned.

Mrs. Spenta Kandawala, an LRBT Trustee, generously offered to fund construction of a new floor in memory of her late brother, Mr. Farrokh Captain, also a dedicated LRBT Trustee for over 30 years. Work on the project began on May 10th, 2024, and is scheduled for completion by May 9th, 2025.



Training doctors from Africa

International knowledge sharing

LRBT is currently hosting 15 distinguished ophthalmologists from various African nations at its School of Paramedicine at LRBT's Tertiary Teaching Eye Hospital in Karachi. The year-long collaboration with COMSTECH advances expertise in glaucoma and diabetic retinopathy. Their eagerness to learn from our skilled team promises a strong partnership in eye care education and innovation.

COMSTECH, led by Pakistan's President, promotes science and technology collaboration among OIC member states, focusing on training in emerging areas to advance the Islamic world.



Plans for the year ahead

Rebrand

We are planning to rebrand the Graham Layton Trust to Layton Rahmatulla Benevolent Trust UK to align ourselves with our sister charity Layton Rahmatulla Benevolent Trust (LRBT) in Pakistan and to align our branding with its international chapters. At the end of 2024, we established LRBT UK as the operating name of the Graham Layton Trust.

Kalakalay hospital extension

LRBT has requested financial support to develop and extend the Kalakalay hospital in the Khyber Pakhtunkhwa province of Pakistan. Situated in the north, the region experiences extremely cold winters and the building is too small to provide additional ophthalmic services that are much needed and to house the patients awaiting treatment and thus many wait outside in bitterly cold weather.

This project commenced in September 2024.

Solarisation of the hospital network

Solarisation of the hospital network would guarantee sustainable energy supplies and reduce operating costs. We are moving forward with an initiative from LRBT to fund a major solarisation project with funding received from a legacy.

The project commenced in August 2024.

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024
THE GRAHAM LAYTON TRUST

Registered Charity Number: 290464

Ashings Limited
Chartered Accountants
Northside House
Mount Pleasant
Barnet EN4 9EB

THE GRAHAM LAYTON TRUST

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

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THE GRAHAM LAYTON TRUST

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

The Trustees present their report with the financial statements of the charity for the year ended 30 June 2024. 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).

We have adopted an operating name LRBT UK (Layton Rahmatulla Benevolent Trust) www.lrbt.org.uk. The main purpose is to:

- a. better align us with LRBT in Pakistan which delivers the medical service and its other international chapters such as LRBT USA and LRBT Canada.
- b. present the charity as part of something bigger.
- c. benefit from the brand recognition of LRBT in Pakistan.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Trust is the relief of poverty and the relief of the sick by such means as the Trustees shall, from time to time, decide in any part of the world. The Trustees seek to achieve this objective by the prevention of suffering caused by blindness and other eye ailments, most particularly in Pakistan. To this end, the Trust assists in providing comprehensive free eye-care with a tradition of excellence, efficiency and compassion of all, regardless of gender, religion, sect, ethnicity or disability. This is accomplished by providing funds, surgical equipment and supplies to support the goals and aims of the Layton Rahmatulla Benevolent Trust, ('LRBT'). The funds raised have been used for the purchase of medical equipment and supplies for LRBT's 3 Tertiary Eye Care Hospitals, 17 Secondary Eye Care Hospitals and 61 Eye Care Clinics.

How our objective delivers public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees have considered how planned activities will contribute to the objective set out in the Deed of Settlement dated 5 October 1984. Our main objective and activities and who we try to help are described below.

Grant making policy

The Trust's aim is to improve the lives of the poor and needy by preventing blindness and caring for their eyesight. The grant making policy is reviewed annually to ensure that it reflects the charity objective and thereby advances public benefit.

ACHIEVEMENT AND PERFORMANCE

South Coast Challenge 2023

A dedicated group of donors and volunteers undertook a 25k trek along the South Coast of England from Eastbourne, trekking across the magnificent Seven Sisters to Alfriston. The group raised £10,311 for eye care treatments in Pakistan.

Manchester Gala 2023

Following the success of our inaugural gala in Manchester in 2022, another was planned for autumn 2023 at Tatton Park and a provisional booking with deposit was made. However, as the crisis in Gaza deepened, our Manchester donors turned their attention to the Middle East to support those trapped within Gaza and the Palestinian refugees. Given the scale of the conflict and loss of life, it was felt that we may not get the support we enjoyed last year and that we should postpone the event until such time as we feel the climate is conducive to garnering support for eye care. Though this was disappointing for GLT, we believe it was prudent to postpone.

THE GRAHAM LAYTON TRUST

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

Ramadan Campaign 2024 Three Ramadan fundraising dinners were held this year, the first in London, the second in Manchester and the third in Bradford. The London Dinner was held at Grand Sapphire Croydon and entertainment was provided by Qawali singers, Salim and Wasim Sabri. The London event was attended by 300 guests. The total sum raised as of 30 June was £129,784 with some large pledges from high-net-worth supporters. Many donors chose to fulfil their pledges via monthly direct debit, which was symptomatic of the economic climate.

The Manchester Dinner was held at Vermilion with 190 guests in attendance. Despite competition from other charities fundraising for Gaza, a good turnout raised £58,931 in total, again with some donors choosing to fulfil their pledges via monthly direct debit.

The Bradford Dinner was held at Aagrah Midpoint with 180 guests in attendance. Turnout was lower than we had hoped for because, once again, the Gaza conflict drew attention and funds away from us towards the urgent unfolding disaster. We raised £27,826 with many donors choosing to fulfil their pledges via monthly direct debit. All events attracted new donors as well as being well supported by our loyal base.

The Ramadan campaign included digital advertising, social media, TV advertising and a small postal campaign. Working with a new digital agency, we had a great many learnings to develop before upscaling the campaign and time was a limiting factor. We worked with social media influencers to reach new demographics and utilized new and existing dedicated online Ramadan donation portals and personally approached our high-net-worth donors for support. Our Ramadan campaign generated £163,758.

FINANCIAL REVIEW

Income

The fundraising total for the year was £884,359 of which £442,310 was raised from various fundraising events held during the year. The Trust's income has included generous one-off donations from individuals and foundations, which continues to be a valuable source of revenue. The Financial period also saw the continued support of generous benefactors from Europe and the Middle East, as well as the UK. GLT is sincerely thankful for these private donations from individuals who are passionate about the work of LRBT and want to see the organisation grow and develop further.

This year's revenue was further bolstered by Gift Aid remittances of £289,477, which have significantly increased our income and provides opportunities for investment in digital activity to build support for this worthy cause.

Outgoings

During this 12-month period, GLT remitted a total of £561,958 to LRBT. GLT will be called upon to meet the IOL requirement for 2024/25 of £179,190 in the coming financial year and is confident it can meet its commitment of funding the supply of intra-ocular lenses (IOLs) to LRBT's hospitals from its reserves and the net income generated in the coming year.

Reserves policy

The Graham Layton Trust endeavors to maintain sufficient reserves to cover around one year's worth of expenditure and governance costs, together with three months forecast expenditure for IOL's from unrestricted funds.

THE GRAHAM LAYTON TRUST

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

FUTURE PLANS The sole and current nature of the Trust's activities is one of constant fundraising and the immediate plans are to examine and identify every method of raising money and to implement as many of these methods as possible within the means available to the Trustees. The commitment of the Trust (on a best endeavour basis) to fund the requirement of IOL's to LRBT means that most of the funds raised will be used for this purpose.

Volunteers: Volunteers are an important resource in both fundraising and events, we are grateful for all their time and effort. All our Trustees give their time freely. We encourage all members of our organisation to be involved in voluntary activities and to share their skills with others.

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 controlled by its governing document, a deed of trust. The Graham Layton Trust is a UK Registered Charity (No 290464) legally constituted by Deed of Settlement dated 5 October 1984, as amended by a subsequent Deed of 25th February 1998 with revisions dated 31st October 2014, 17th November 2015, 31st March 2021 and 17th October 2024. The Charity is administered by a board of Trustees, the members serving for three-year terms, after which date, they may offer themselves for re-election by their fellow Trustees. It has a Board of Advisors, members of which provide guidance to Trustees on strategy as and when required.

At Trustees' meetings held at least three times a year, the Trustees agree the broad strategy and areas of fundraising activity for the Trust including investment, reserves, risk management, policies and performance.

New possible Trustees are normally identified by existing Trustees and invited to attend Trustees' meetings after which they may be elected as full members. As well as the experience gained by attendance at Trustees' meetings, induction is accomplished by issuing copies of recent board minutes, previous annual reports, financial statements and the policies and the procedures manual. No formal training was given during the year.

THE GRAHAM LAYTON TRUST

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

REFERENCE AND ADMINISTRATIVE DETAILS Registered Charity number

290464

Principal address:

9 Berners Place London W1T 3AD

Auditors:

Previous Auditors - Cooper Parry Group Limited - resigned following YE 30th June 2023

Current Auditors - Ashings Limited, Chartered Accountants, Registered Auditors

Northside House, Mount Pleasant, Barnet EN4 9EB – accepted appointment 10th December 2024

Bankers:

CAF Bank Limited, HSBC Plc

Patron: The Right Honourable Sajid Javid

Trustees:

David Kotler (Chairman)

Art Malik (Deputy Chairman)

Vaiz Karamatullah (Hon. Secretary) Jehangir Mehta (Hon. Treasurer) Vica Irani, Rahila Zakir, Khalid Mehmood

Staff:

Nusrat Mirza (CEO)

Shabana Shahzad (Marketing Manager)

Tracey Munro (Finance Manager)

THE GRAHAM LAYTON TRUST

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Finally, the Trustees would like to record their thanks to all the many donors for their generosity and to the supporters and volunteers who have according to their means and time available, contributed so generously to GLT and to its performance in this period.

Approved by order of the board of trustees on 31 March 2025 and signed on its behalf by:

Jehangir J Mehta



Jehangir J Mehta

Signed on 02/04/25 @ 14:15

..... J.J Mehta - Trustee

THE GRAHAM LAYTON TRUST

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2024

Opinion We have audited the financial statements of The Graham Layton Trust (the 'charity') for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we

THE GRAHAM LAYTON TRUST

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2024

conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;

THE GRAHAM LAYTON TRUST

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2024

- the matters discussed among the audit engagement team and involving relevant internal specialists, including tax, real estate and pensions regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in management's incentive to overstate profit. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, pensions legislation and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. The key laws and regulations we considered in this context included the Financial Services and Markets Act.

Audit response to risks identified

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

In addition to the above, our procedures to respond to risks identified included the following: • reviewing the financial

statement disclosures and testing to supporting documentation to assess compliance

with provisions of relevant laws and regulations described as having a direct effect on the financial statements;

- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance, reviewing correspondence with HMRC; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, including internal specialists, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

THE GRAHAM LAYTON TRUST

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2024

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Signed on 02/04/25 @ 14:37

Darryl Ashing FCA (Senior Statutory Auditor)
for and on behalf of
Ashings Limited
Chartered Accountants
Statutory Auditors

Date 31 March 2025

Ashings Limited is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

THE GRAHAM LAYTON TRUST

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	438,949	3,100	442,049	424,263
Other trading activities	3	390,610	51,700	442,310	252,120
Investment income	4	17,854		17,854	4,825
Total		<u>847,413</u>	<u>54,800</u>	<u>902,213</u>	<u>681,208</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	5	228,188	-	228,188	180,870
Charitable donations	6	479,922	121,265	601,187	163,221
Total		<u>708,110</u>	<u>121,265</u>	<u>829,375</u>	<u>344,091</u>
NET INCOME/EXPENDITURE		<u>139,303</u>	<u>(66,465)</u>	<u>72,838</u>	<u>337,117</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		599,336	105,918	705,254	368,137
TOTAL FUNDS CARRIED FORWARD		<u>738,639</u>	<u>39,453</u>	<u>778,092</u>	<u>705,254</u>

THE GRAHAM LAYTON TRUST

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Intangible assets	11	513	-	513	964
Tangible assets	12	<u>1,078</u>	-	<u>1,078</u>	<u>1,347</u>
		<u>1,591</u>	-	<u>1,591</u>	<u>2,311</u>
CURRENT ASSETS					
Debtors	13	99,579	-	99,579	8,906
Bank	14	<u>676,770</u>	<u>39,453</u>	<u>716,223</u>	<u>723,671</u>
		<u>776,349</u>	<u>39,453</u>	<u>815,802</u>	<u>732,577</u>
Total					
CREDITORS					
Amounts falling due within one year	15	<u>(39,301)</u>	-	<u>(39,301)</u>	<u>(29,634)</u>
NET CURRENT ASSETS		<u>737,048</u>	<u>39,453</u>	<u>776,501</u>	<u>702,943</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>738,639</u>	<u>39,453</u>	<u>778,092</u>	<u>705,254</u>
NET ASSETS		<u>738,639</u>	<u>39,453</u>	<u>778,092</u>	<u>705,254</u>
FUNDS	16				
Unrestricted funds				738,639	599,336
Restricted funds				<u>39,453</u>	<u>105,918</u>
TOTAL FUNDS				<u>778,092</u>	<u>705,254</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2025 and were signed on its behalf by:



Jehangir J Mehta

Signed on 02/04/25 @ 14:15

.....
J.J. Mehta – Trustee

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(25,302)	357,558
Net cash (used in)/provided by operating activities		(25,302)	357,558
Cash flows from investing activities			
Purchase of intangible fixed assets		-	-
Purchase of tangible fixed assets		-	-
Interest received		<u>17,854</u>	<u>4,825</u>
Net cash provided by/(used in) investing activities		<u>17,854</u>	<u>4,825</u>
Change in cash and cash equivalents in the reporting period		(7,448)	362,383
Cash and cash equivalents at the beginning of the reporting period	2	<u>723,671</u>	<u>361,288</u>
Cash and cash equivalents at the end of the reporting period	3	<u>716,223</u>	<u>723,671</u>

RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
1 Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	72,838	337,117
Adjustments for:		
Depreciation charges	720	787
Interest received	(17,854)	(4,825)
Increase in debtors	90,673	10,384
Increase in creditors	9,667	14,095
Net cash (used in)/provided by operations	<u>(25,302)</u>	<u>357,558</u>

2 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Notice deposits (less than 3 months)	<u>716,223</u>	<u>723,671</u>
Total cash and cash equivalents	<u>716,223</u>	<u>723,671</u>

3 ANALYSIS OF CHANGES IN NET FUNDS

	1/7/2023	Cash flow	30/6/2024
Net cash			
Cash at bank	<u>723,671</u>	<u>(7,448)</u>	<u>716,223</u>
Total	<u>723,671</u>	<u>(7,448)</u>	<u>716,223</u>

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.

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.

Allocation and apportionment of costs

Costs are allocated to the one charitable activity.

Intangible fixed assets

Amortisation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Website cost	20% straight line
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Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	20% on reducing balance
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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.

1. ACCOUNTING POLICIES - continued

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash and cash equivalents

Cash at bank and cash 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.

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.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE GRAHAM LAYTON TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2024

	2024 £	2023 £
2 DONATIONS AND LEGACIES		
Other donations	85,716	158,553
Dhul Hijah Appeal	360	1,392
Zakat	62,976	192,940
Tax Refunds – Gift Aid	283,876	-
Tax refunds	5,601	2,531
Christmas appeal	420	265
	<u>438,949</u>	<u>355,681</u>
Total unrestricted funds		
Cornea Transplant Surgery	-	1,042
Khanewal Surgeries	-	20,000
Ophthalmic Equipment – Gulab Jarman	-	28,854
Lady Fatemah (AS) Charitable Trust – Treatment of patients	-	12,843
Flood relief	100	5,843
IOLs FH Adamjee	3,000	-
	<u>3,100</u>	<u>68,582</u>
Total restricted funds		
Total Donations & Legacies	<u>442,049</u>	<u>424,263</u>
3 OTHER TRADING ACTIVITIES		
Campaign & Event funds	390,610	252,120
	<u>390,610</u>	<u>252,120</u>
Total unrestricted funds		
Ramadan Digital Advertising Campaign – IOLs	40,000	-
Ramadan Digital Advertising Campaign – Surgeries	11,700	-
Total restricted funds	<u>51,700</u>	<u>-</u>
Total Other Trading activities	<u>442,310</u>	<u>252,120</u>
4 INVESTMENT INCOME		
Bank Interest received	9,672	4,825
Gift Aid Interest	8,181	-
Total investment income	<u>17,854</u>	<u>4,825</u>

THE GRAHAM LAYTON TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2024

	2024 £	2023 £
5 RAISING DONATIONS AND LEGACIES		
Campaign and Event costs	98,573	82,398
Support costs (see note 7)	129,615	98,472
Total Raising Donations and Legacies	<u>228,188</u>	<u>180,870</u>
6 CHARITABLE ACTIVITIES COSTS		
	Grant Funding of Activities (see note 7) 2024 £	Grant Funding of Activities (see note 7) 2023 £
<u>Charitable donations - Unrestricted</u>		
LRBT – Optical Lenses	425,049	-
LRBT – Optical Lenses – costs to process	6,583	-
LRBT – General Donations	7,142	-
LRBT – Ramadan Digital Adv & IAPB	1,919	57,270
LRBT – Flood Relief	-	44,157
	<u>440,693</u>	101,427
Support costs (see note 7)	39,229	29,309
	<u>479,922</u>	<u>130,736</u>
<u>Charitable donations - Restricted</u>		
LRBT – Cornea Transplant Surgery	-	1,042
LRBT – Flood Relief	-	5,843
LRBT – Southern Punjab	-	25,600
LRBT – Gulab Jaman equipment	28,854	-
LRBT – Gilgit / Kalakalay	123	-
LRBT – Asha Chohan Eyecamp	2,800	-
LRBT – Icare Plus	15,571	-
LRBT – IOLs	40,000	-
LRBT – Shahpur	4,000	-
LRBT – Treatment of patients	29,967	-
LRBT – Havelian	-50	-
	<u>121,265</u>	<u>32,485</u>
Total Charitable Donations	<u>601,187</u>	<u>163,221</u>

THE GRAHAM LAYTON TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2024

	2024 £	2023 £
5 RAISING DONATIONS AND LEGACIES		
Campaign and Event costs	98,573	82,398
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LRBT – Southern Punjab	-	25,600
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LRBT – Gilgit / Kalakalay	123	-
LRBT – Asha Chohan Eyecamp	2,800	-
LRBT – Icare Plus	15,571	-
LRBT – IOLs	40,000	-
LRBT – Shahpur	4,000	-
LRBT – Treatment of patients	29,967	-
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2024

	2024 £	2023 £
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Campaign and Event costs	98,573	82,398
Support costs (see note 7)	<u>129,615</u>	<u>98,472</u>
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LRBT – General Donations	7,142	-
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	<u>479,922</u>	<u>130,736</u>
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LRBT – Flood Relief	-	5,843
LRBT – Southern Punjab	-	25,600
LRBT – Gulab Jaman equipment	28,854	-
LRBT – Gilgit / Kalakalay	123	-
LRBT – Asha Chohan Eyecamp	2,800	-
LRBT – Icare Plus	15,571	-
LRBT – IOLs	40,000	-
LRBT – Shahpur	4,000	-
LRBT – Treatment of patients	29,967	-
LRBT – Havelian	-50	-
	<u>121,265</u>	<u>32,485</u>
Total Charitable Donations	<u>601,187</u>	<u>163,221</u>

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2024

7 SUPPORT COSTS
2024

	Management	Finance	Human Resources	Marketing	Governance	Totals
	£	£	£	£	£	£
Raising Donations and Legacies	17,514	7,849	90,192	4,960	9,100	129,615
Charitable Donations	<u>4,379</u>	<u>1,962</u>	<u>22,548</u>	<u>1,240</u>	<u>9,100</u>	<u>39,229</u>
	<u>21,893</u>	<u>9,811</u>	<u>112,740</u>	<u>6,200</u>	<u>18,200</u>	<u>168,844</u>

SUPPORT COSTS
2023

	Management	Finance	Human Resources	Marketing	Governance	Totals
	£	£	£	£	£	£
Raising Donations and Legacies	22,363	6,195	60,505	3,154	6,255	98,472
Charitable Donations	<u>5,591</u>	<u>1,549</u>	<u>15,127</u>	<u>787</u>	<u>6,255</u>	<u>29,309</u>
	<u>27,954</u>	<u>7,744</u>	<u>75,633</u>	<u>3,941</u>	<u>12,510</u>	<u>127,781</u>

Basis of allocation:

	Raising Donations	Charitable Activities
All (except Auditors' costs)	80%	20%
Governance (Auditors' costs)	50%	50%

8 TRUSTEES’ REMUNERATION AND BENEFITS

There were no trustees’ remunerations or other benefits for the Year Ending 30th June, 2024, nor the Year Ending 30th June, 2023.

Trustees’ expenses

There were no trustees’ expenses paid for the Year Ending 30th June, 2024, nor the Year Ending 30th June, 2023.

9 STAFF COSTS

	2024	2023
	£	£
Wages & Salaries	105,041	72,109
Social Security	5,315	1,699
Pension costs	2,384	1,825
	<u>112,740</u>	<u>75,633</u>

COMPARITIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Fund £	2023 Restricted Funds £	Total Funds £
Income and Endowments from			
Donations & Legacies	355,681	68,582	424,263
Other Trading Activities	252,120	-	252,120
Investment Income	4,825	-	4,825
Total	<u>612,626</u>	<u>68,582</u>	<u>681,208</u>
Expenditure on:			
- Raising funds			
Ramadan Dinners Activities & Events	82,398	-	82,398
Support costs	<u>98,472</u>	<u>-</u>	<u>98,472</u>
	<u>180,870</u>	<u>-</u>	<u>180,870</u>
- Charitable Activities			
Charitable Donations	57,270	-	57,270
Flood Relief	44,157	5,843	50,000
LRBT – Cornea Transplant Surgery	-	1,042	1,042
LRBT – Southern Punjab	-	25,600	25,600
Support costs	<u>29,309</u>	<u>-</u>	<u>29,309</u>
	<u>130,736</u>	<u>32,485</u>	<u>163,221</u>
Total Expenditure	<u>311,606</u>	<u>32,485</u>	<u>344,091</u>
NET INCOME	301,020	36,097	337,117
RECONCILIATION OF FUNDS			
Total funds brought forward	298,316	69,821	368,137
TOTAL FUNDS CARRIED FORWARD	<u>599,336</u>	<u>105,918</u>	<u>705,254</u>

11 INTANGIBLE FIXED ASSETS

	Website £
COST	
At 1st July, 2023	3,653
Additions	-
As at 30th June, 2024	<u>3,653</u>
DEPRECIATION	
At 1st July, 2023	2,690
Depreciation charge for year	450
As at 30th June, 2024	<u>3,140</u>
NET BOOK VALUE	
As at 30th June, 2024	<u>513</u>
As at 30th June, 2023	<u>964</u>

12 TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st July, 2023	4,173
Additions	-
As at 30th June, 2024	<u>4,173</u>
DEPRECIATION	
At 1st July, 2023	2,827
Depreciation charge for year	268
As at 30th June, 2024	<u>3,095</u>
NET BOOK VALUE	
As at 30th June, 2024	<u>1,078</u>
As at 30th June, 2023	<u>1,347</u>

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2024

13	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2024	2023		
				£	£		
	Other debtors			629	-		
	Prepayments			11,409	6,353		
	Accrued Income			87,541	2,553		
				<u>99,579</u>	<u>8,906</u>		
14	CASH AT BANK						
		2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
	£	£	£	£	£	£	
	Cash at bank	676,770	39,453	716,223	617,753	105,918	723,671
	The Charity does not maintain a separate bank account for restricted funds						
15	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2024	2023		
				£	£		
	Trade Creditors Other creditors			27,411	19,149		
	Social Security and other taxes			9,843	8,174		
				2,047	2,312		
				<u>39,301</u>	<u>29,635</u>		

16	MOVEMENT IN FUNDS	As at 1 July 2023	Movement	As at 30 June 2024
		£	£	
	Unrestricted funds			
	General fund	599,336	139,303	738,639
	Restricted funds	105,918	(66,465)	39,453
	Total funds	<u>705,254</u>	<u>72,838</u>	<u>778,092</u>
	Net movement in funds included in the above are as follows:			
		Incoming Resources	Resources Expended	Movement in funds
		£	£	£
	Unrestricted funds			
	General fund	847,412	708,109	139,303
	Restricted funds	54,800	121,265	(66,465)
	Total funds	<u>902,212</u>	<u>829,374</u>	<u>72,838</u>

Comparatives in movement of funds:

	As at 1 July 2022	Movement	As at 30 June 2023
	£	£	
Unrestricted funds			
General fund	298,316	301,020	599,336
Restricted funds	69,821	36,097	105,918
Total funds	<u>368,137</u>	<u>337,117</u>	<u>705,254</u>

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

	Incoming Resources	Resources Expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	612,626	311,606	301,020
Restricted funds	68,582	32,485	36,097
Total funds	<u>681,208</u>	<u>344,091</u>	<u>337,117</u>

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

	As at 1 July 2022 £	Movement £	As at 30 June 2024
Unrestricted funds			
General fund	298,316	440,323	738,639
Restricted funds	69,821	(30,368)	39,453
Total funds	<u>368,137</u>	<u>409,955</u>	<u>778,092</u>

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

	Incoming Resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General fund	1,460,039	1,019,716	440,323
Restricted funds	123,382	153,750	(30,368)
Total funds	<u>1,583,421</u>	<u>1,173,466</u>	<u>409,955</u>

All restricted funds comprise income which the Trust is obliged to spend within a reasonable timeframe and for the purposes specified when the donation was made.

17 RELATED PARTY DISCLOSURES

Except for donations made by trustees of **£8,300** (2023 £7,500) there were no other related party transactions for the year ended 30th June 2024.

As detailed in Note 6 the charity makes donations to its sister charity in Pakistan, Layton Rahmatulla Benevolent Trust as follows:

	2024	2023
	£	£
Unrestricted charitable donations	440,693	101,427
Unrestricted charitable donations – support costs	39,229	29,309
Restricted charitable donations	121,265	32,485
Total charitable donations	601,187	163,221



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