Charity registration number: 1103687

LAURIE & GILLIAN MARSH CHARITABLE TRUST
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

McPhersons Walpole Harding
ACCA
Citibase Brighton
95 Ditchling Road
Brighton
BN1 4ST

Laurie & Gillian Marsh Charitable Trust
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The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The object for which the charity is established is to promote any exclusive charitable purpose that the Trustees in their absolute discretion may from time to time determine by the provision of grant funding to registered charities including but not limited to those whose objects are:

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

Significant Activities

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

Financial Review

Financial Position

Principal funding sources
The principle funding sources in the accounting year for the charity are derived from rental income from the investment property held by the charity.
This, coupled with sound financial management and trustee support has enabled the charity to maintain its position and charitable activity.

Reserves Policy

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

Going Concern

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

Structure, Governance and Management

Governing Document

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

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

Trustee Selection Methods

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

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

Organisational structure and risk management

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

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
Any investment project undertaken by the charity is appraised for its risk to the charity before being undertaken and only those projects that guarantee a minimum return are undertaken. As such, any investment project undertaken will only be carried out where there is no apparent risk to the charity.

Reference and Administrative Details

Trustees

Mr B C Aukett
Ms K S Marsh
Mrs G S Marsh

Charity Number

1103687

Principal Address

30 Grove End Road
London
NW8 9LJ

Independent Examiner

Gary Stafford F.C.C.A.
McPhersons Walpole Harding
ACCA
Citibase Brighton
95 Ditchling Road
Brighton
BN1 4ST

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mrs G S Marsh

Trustee
14 September 2026

I report to the trustees on my examination of the accounts of Laurie & Gillian Marsh Charitable Trust (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 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 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

Gary Stafford F.C.C.A.

14 September 2026
McPhersons Walpole Harding
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Laurie & Gillian Marsh Charitable Trust
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Investments	**3**	30,001	23,845
EXPENDITURE ON:			
Charitable activities:	**4**		
Promotion of Charitable Purposes		(33,413)	(29,663)
Property rental		(10,272)	(10,706)
		(43,685)	(40,369)
NET EXPENDITURE		(13,684)	(16,524)
NET MOVEMENT IN FUNDS		(13,684)	(16,524)
RECONCILIATION OF FUNDS:			
Total funds brought forward		1,102,994	1,119,518
TOTAL FUNDS CARRIED FORWARD	**12**	1,089,310	1,102,994

The notes on pages 8 to 13 form part of these financial statements.

Laurie & Gillian Marsh Charitable Trust
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Investment Properties	**9**	600,000	600,000
		600,000	600,000
CURRENT ASSETS			
Debtors	**10**	2,198	527
Cash at bank and in hand		493,098	505,709
		495,296	506,236
Creditors: Amounts Falling Due Within One Year	**11**	(5,986)	(3,242)
NET CURRENT ASSETS (LIABILITIES)		489,310	502,994
TOTAL ASSETS LESS CURRENT LIABILITIES		1,089,310	1,102,994
NET ASSETS		1,089,310	1,102,994
FUNDS OF THE CHARITY			
Unrestricted Funds		1,089,310	1,102,994
TOTAL FUNDS	**12**	1,089,310	1,102,994

On behalf of the board

Mrs G S Marsh

Trustee
14 September 2026

The notes on pages 8 to 13 form part of these financial statements.

1. General Information

Laurie & Gillian Marsh Charitable Trust is an unincorporated charity registered with the Charity Commission, registered charity number 1103687. The principal address is 30 Grove End Road, London, NW8 9LJ.

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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

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

The presentation currency is £ Sterling.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

2.3. Significant judgements and estimations

No significant judgements or estimates were relied upon when preparing the charity accounts.

2.4. Incoming Resources

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.

2.5. Resources Expended

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.

2.6. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the statement of financial activities.

2.7. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. **Taxation**

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.9. **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.

Currently, the funds of the charity are 100% unrestricted.

3. **Investment Income**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Rents received from investment properties	30,001	23,845

4. **Analysis of Expenditure**

	Activities undertaken directly	Grant funding of activities (see note 5)	Support costs (see note 6)	2025 Total
	£	£	£	£
Promotion of Charitable Purposes	-	32,201	1,212	33,413
Property rental	10,272	-	-	10,272
	10,272	32,201	1,212	43,685

	Activities undertaken directly	Grant funding of activities (see note 5)	Support costs (see note 6)	2024 Total
	£	£	£	£
Promotion of Charitable Purposes	-	28,301	1,362	29,663
Property rental	10,706	-	-	10,706
	10,706	28,301	1,362	40,369

5. **Grants Payable**

	2025 Grants to Institutions	2024 Grants to Institutions
	£	£
Promotion of Charitable Purposes	32,201	28,301

Grants paid to institutions, included above, are as follows:

	2025	2024
	£	£
British Humanist Association	(6,000)	(6,000)
Cavatina Chamber Music Trust	(3,000)	(3,000)
Cinema Museum Trust	(2,500)	(1,000)
Chase Africa	(1,500)	(1,000)
Population Matters	(1,750)	(1,500)
Hillside Animal Sanctuary	(960)	(960)
Prisoners of Conscience Appeal Fund	(1,500)	(800)
Fauna & Flora International	(2,500)	(2,000)
Voice of the Listener and Viewer	-	(500)
Feed The Minds	-	(500)
Farms For City Children	(250)	(400)
Brighton Dome & Festival Ltd	(250)	(300)
Medecins Sans Frontieres	(5,500)	(2,000)
Rainforest Foundation UK	-	(1,028)
Gorilla Org	-	(1,000)
David Shepherd Wildlife Fund	(750)	(700)
Cheetah Conservation Fund	(300)	(500)
Sumatran Orangutan Society	-	(500)
Finborough Theatre	-	(500)

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Money For Madagascar	-	(500)
Pesticide Action Network	-	(500)
Sand Dams Worldwide	-	(500)
Solar Aid	(500)	(500)
UCLH charity	-	(500)
The Big Give	(414)	(413)
Crisis	-	(400)
International Liberty Association	-	(300)
Conwayhall.org	(500)	(200)
Small Steps	(200)	(200)
The Conversation Trust	-	(100)
Born Free	(750)	-
City to the Sea	(269)	-
The Clock Tower Sanctuary (Brighton)	(315)	-
Medical Aid for Palestinians	(730)	-
International Disaster and Emergency Aid with Long Term Support	(500)	-
Little Green Pig	(263)	-
London Wildlife Trust	(300)	-
Park Theatre Trust	(250)	-
Shivia	(200)	-
The Wildlife Trusts	(251)	-
	(32,201)	(28,301)

6. Support Costs

	2025	2024
	Promotion of Charitable Purposes	**Promotion of Charitable Purposes**
	£	**£**
General administration	1,212	1,362

7. Independent Examiner's Remuneration

	2025	2024
	£	**£**
Independent examination of the financial statements	1,212	1,362

8. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

9. **Investment Property**

	2025
	£
Fair Value	
As at 1 January 2025 and 31 December 2025	600,000

10. **Debtors**

	2025	2024
	£	£
Due within one year		
Other debtors	2,198	527

11. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Other creditors	2,192	2,192
Accruals and deferred income	3,794	1,050
	5,986	3,242

12. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	1,102,994	30,001	(43,685)	1,089,310
Total funds	1,102,994	30,001	(43,685)	1,089,310

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	1,119,518	23,845	(40,369)	1,102,994
Total funds	1,119,518	23,845	(40,369)	1,102,994

13. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

14. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Laurie & Gillian Marsh Charitable Trust
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Investments		
Rental income from investment property	30,001	23,845
	30,001	23,845
	30,001	23,845
EXPENDITURE ON:		
Charitable Activities:		
Promotion of Charitable Purposes		
Grants to institutions	(32,201)	(28,301)
Independent examiner's fees	(1,212)	(1,362)
	(33,413)	(29,663)
Property rental		
Property management and service charge costs	(5,276)	(6,211)
Other property costs	(407)	(300)
Property repair costs	(4,589)	(4,195)
	(10,272)	(10,706)
	(43,685)	(40,369)
NET EXPENDITURE	(13,684)	(16,524)