LRBT UK Layton Rahmatulla Benevolent Trust



Annual Report

2024 - 2025

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 its foundings in 1984, the Layton Rahmatulla Benevolent Trust UK (formerly Graham Layton Trust) has been a steadfast supporter of the Layton Rahmatullah Benevolent Trust (LRBT), its sister charity in Pakistan. As I read this 2025 Annual Report, I look back on our extraordinary achievements, not only during 2025, but also over the past decades.

Today, its 20 Hospitals (including 3 teaching hospitals), 61 Primary Eye Clinics and 181 Mobile Eye Camps ensure that eye care is accessible to any person for free, regardless of race, tribe, ethnicity, religion, gender or age. In 2025, we treated more than 3 million patients and performed 327,741 surgeries. Since our founding, we have treated more than 61 million patients across Pakistan. In a country with a population of 240 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, LRBT UK is proud of its share in these achievements.

Seven 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. We continue to expand into other areas, both geographically and demographically. We have developed strong working relationships with other major charities and the collaborations are proving fruitful. We received funding from them to further support our work and we are very grateful.

In 2025, we increased of contribution to LRBT by 8% on last year. To achieve this increase, total expenditure only increased by 8% demonstrating the efficiency of our cost to revenue ratios.

However, our success should not be measured only by our past achievements; we are actively building 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.

We look forward to the coming year as we build LRBT brand recognition and benefit from its reputation for clinical excellence and robust governance.

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
Layton Rahmatulla Benevolent Trust

Message from our Chief Executive Officer

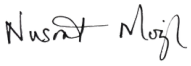
Our work is only possible because of the generosity of our donors and we offer our sincere gratitude to you all for your loyalty and dedication. Without you, millions of people in Pakistan would face a future of darkness and dependency. The Zakat and Sadaqah donations that you entrust to us are treated with the utmost care to ensure they are used to help those most in need.

It has been a challenging year with global conflicts and the economic and societal repercussions of world events, and we have been affected by uncertainty. We sourced alternative suppliers for our goods and services to ensure there was no disruption to our service delivery. The patients who travel many miles and at much cost may only have one opportunity for treatment and thus it falls on us to make every effort to provide the care they deserve when they arrive. LRBT is an essential safety net for Pakistan's health infrastructure and we, LRBT UK remain steadfast in our commitment to support the work of LRBT in Pakistan.

We have seen patient numbers increase year on year and endeavour to meet the needs of patients as they arise in the locations where the need is greatest. Most patients require treatment for cataracts, which is still the largest cause of curable blindness but greater numbers of patients are being referred to us for specialist eye care. As we have developed our subspecialties so we can treat more complex conditions and have established a reputation for clinical excellence in eye care.

With the benefit of a UK legacy donation, we are 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 are ever thankful to our fantastic donors, who continue to bring impactful change to Pakistan by helping its citizens. I wish to add my personal thanks to the Board of Trustees for their time and support in maintaining the highest standards of governance.



Nusrat Mirza
Chief Executive Officer
Layton Rahmatulla Benevolent 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 240 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

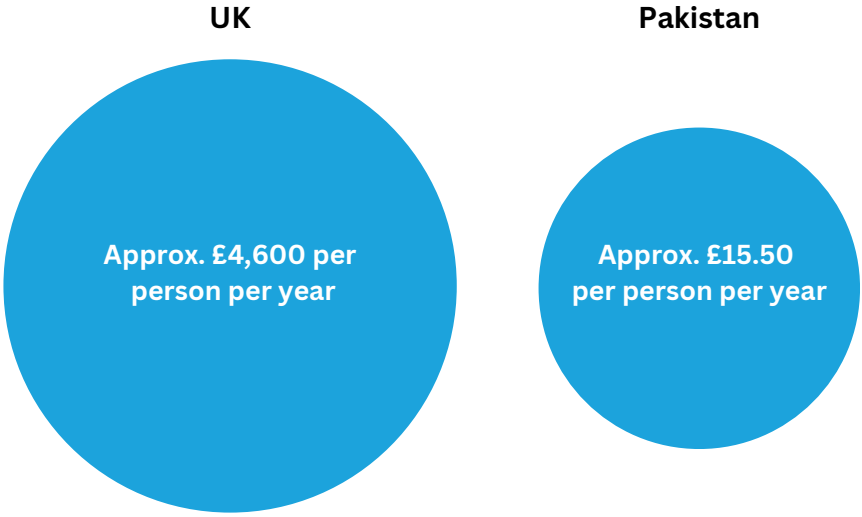
The lack of quality health services for the poor and underprivileged creates a two tier health system dominated by private hospitals and clinics, which are beyond the reach of most Pakistanis.

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

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.

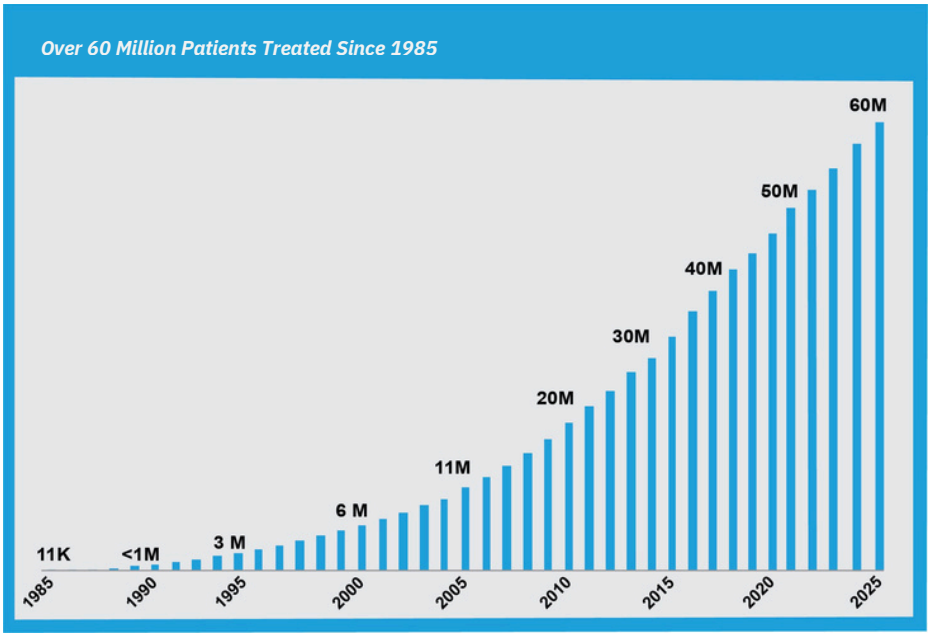
The Layton Rahmatulla Benevolent Trust UK and our sister charity, LRBT in Pakistan is a vital national resource, providing a trusted health safety net for the poor and underprivileged in the country.

Health spending comparison



Increasing demand on resources

Growth in demand



Why money matters

LRBT never turns away any patients because many have travelled far to reach our hospitals in search of high quality free eye care. We are proud to be recognised as the largest national eye health provider for many poor and vulnerable people and our growth and success 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

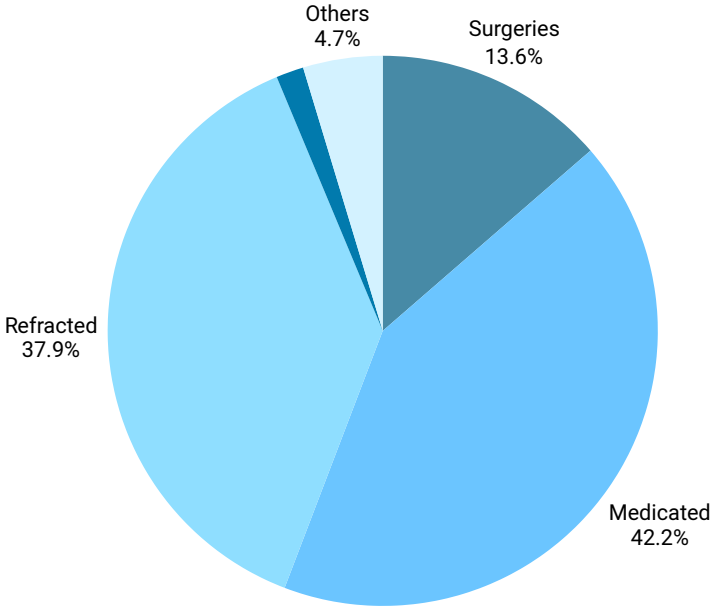
Total patients screened
3,299,256



Total surgeries in the year
327,741

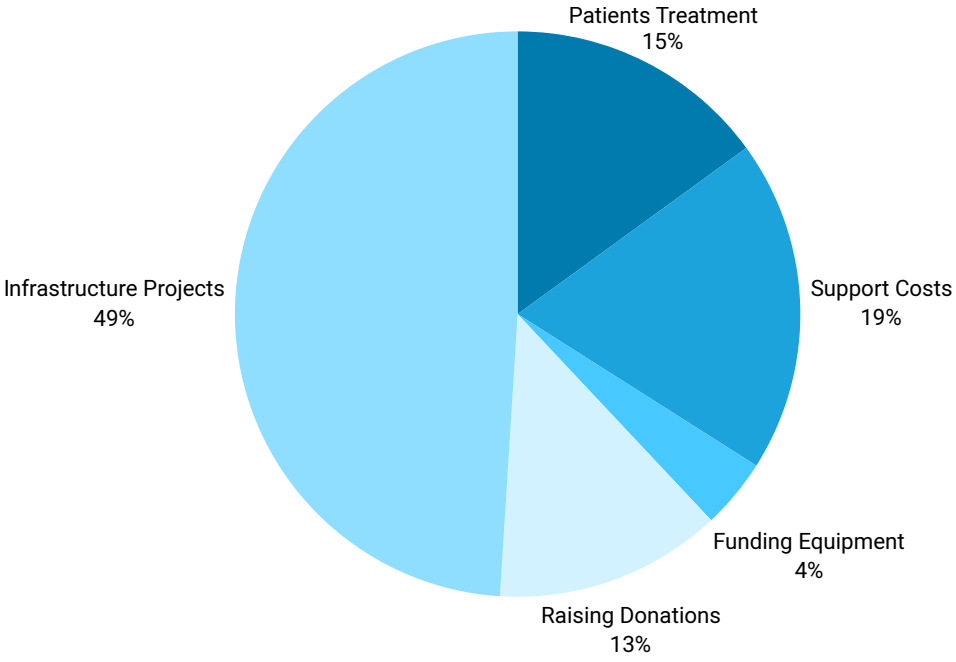


Breakdown of treatments



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 only used to treat 65% of our patients who are eligible for treatment with Zakat.

LRBT’s hospital network

20
Hospitals

61
Eye centers



Our 60 millionth patient Maqbool



Maqbool’s life was marked by hardship from a young age. At just 12 years old, he lost both of his parents, and the responsibility of raising his siblings fell on him. Amidst this struggle, another tragedy unfolded: severe eye allergies that eventually caused blurred vision and corneal opacity in both eyes.

As his eyesight deteriorated, society grew unkind. In Pakistan, where visual impairment often leads to social exclusion, Maqbool was cruelly labeled as “blind” by relatives, neighbors, and even friends.

Maqbool's story

People used harsh words, denied him work opportunities, and treated him as a burden. His confidence crumbled, and he began to avoid going out of the house, fearing he might fall and face humiliation and hardship through injury.

Yet, despite his vision loss, his wife stood by him. She chose to marry him, supported him through his darkest days, and encouraged him to seek treatment. Her strength became his lifeline.
It was then that Maqbool learned about LRBT's Korangi Hospital in Karachi, one of Pakistan's leading free eye care hospitals. At LRBT, he received free medical treatment and was registered for a corneal transplant in Karachi. Thanks to the generosity of our donors, Maqbool underwent the life-changing surgery.

The day his bandages were removed remains unforgettable. Tears rolled down his face as light returned to his world. For the first time, he saw the clear faces of his wife and daughter, faces he had only known in blurred outlines. He said with gratitude: "I have lived my life in darkness, unable to recognise the faces of my loved ones. Today, for the first time, I see them clearly. I have no words to thank LRBT for giving me back the gift of sight."

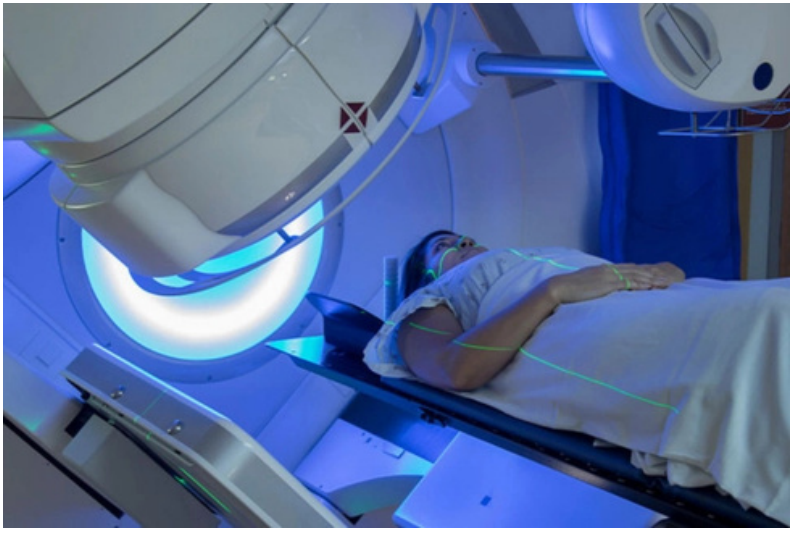
From being called "useless" to becoming independent again, Maqbool's life has completely transformed. Today, he works as a tailor in a garment company while managing additional work on the side. He provides for his family and lives with dignity and independence.

Eye cancer treatment

A long journey

Cancer treatment has advanced at LRBT, dedicated eye cancer specialists identify and treat eye cancer as early as possible, enabling more people to recover fully and lead productive lives. LRBT works with other hospitals, institutions, and charities so that we can utilise technologies and pool resources to help more people with cancer treatment. 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.
Long term care ensures we prevent cancer from spreading and also help patients return to normal life. In addition to medical care, we go above and beyond to support patients, providing accommodation and meals if they need the additional support during their cancer journey.

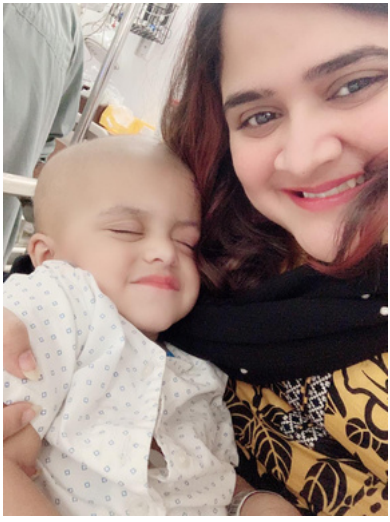


Azil's cancer treatment

Renewed hope for Azil

Azil is a bright and bubbly 3 year old who arrived at LRBT's Korangi Hospital in Karachi having already received chemotherapy treatment for eye cancer at another hospital. She was diagnosed with Retinablastoma, a rare but highly curable cancer arising in the retina, primarily affecting children under 5 years. Unfortunately, the hospital where she had been treated was unable to reduce or control the cancer's growth and Azil's mother was told there was no more they could do.

Devastated but determined to find a cure, Mehrose, a doctor herself was referred to LRBT Karachi. Here under the care of Dr Saima Amin, Azil began a course of laser and cryo surgery to begin reducing the cancer cells. Retinablastoma is caused by genetic mutations leading to rapid unchecked cell growth. Azil's treatment involved targetted chemotherapy and gradually, within 5-6 months the cancer cells had been eliminated.



However, cancer in children can come back at any time and Azil has remained under Dr Saima's care and will continue to receive follow up care until she is 7 years old and then remain on the paediatric monitoring programme for a further 10 years, thus ensuring remission is permanent.

Eye cancer treatment

Azil is completely recovered

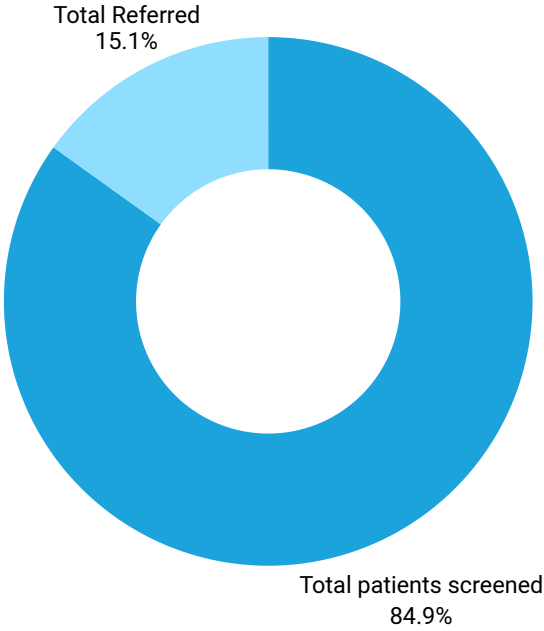




LRBT mobile eye screening



Total eye screening camps: 181



Total patients screened: 42,340
Medicated: 20,527
Glasses prescriptions & glasses: 14,967
Referred to LRBT hospitals: 8,926

Mobile eye screening

Early detection and treatment

LRBT has delivered 181 mobile eye screening camps this year, testing the sight of 42,340 men, women and children.

Free mobile eye screening is a really effective way of identifying and treating sight issues. As with many health conditions, early detection is key and the mobile eye screening service is an effective means of taking optometry services to people in remote rural villages and deprived urban areas who may never have access to an optician.



Read Foundation schools eye screening

Early detection and treatment

LRBT has been running a school screening program since 1998. In collaboration with Read Foundation, we screened children and teachers at the Read schools to identify and treat sight problems as early as possible.
Children with vision loss are 2-5 times less likely to be in formal education in low and middle income countries. Simple measures such as issuing glasses can reduce the odds of failing a class by 44%.

Eye health has a positive impact on school enrolement, educational attainment and learning.



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 their 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.

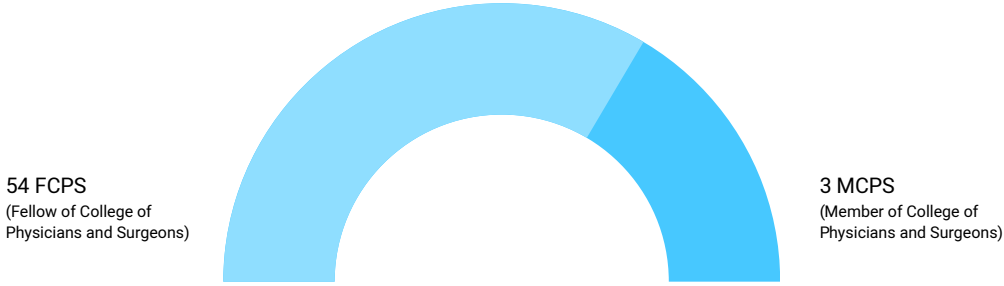
To date, 874 patients have benefitted from the Mental Health programme, underscoring its critical role in addressing both physical and mental health aspects of eye care. This is a groundbreaking initiative, the only programme of its kind in the country.



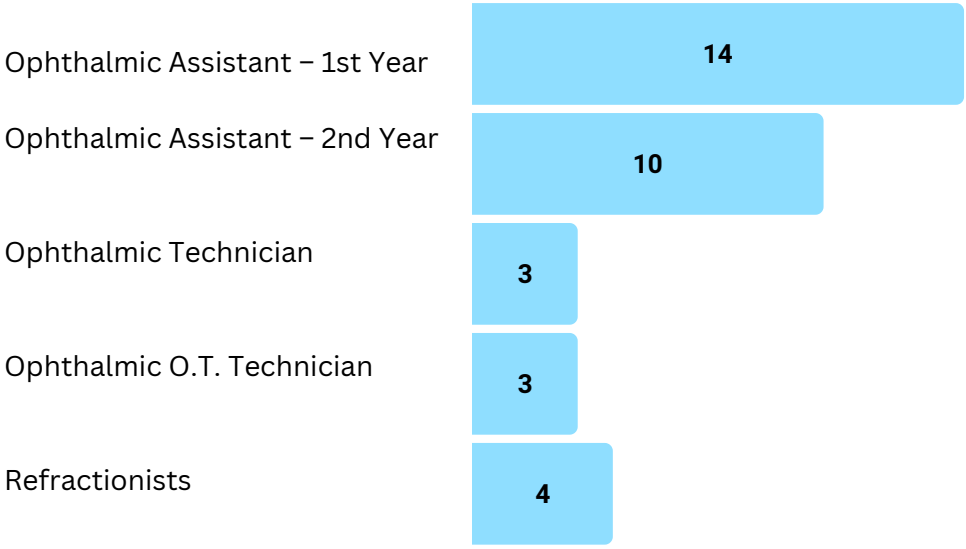
Training doctors

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



School of paramedicine expansion

Building capacity

LRBT has a school of paramedicine which directly addresses LRBT's workforce training needs with undergraduate courses designed to enhance knowledge, skills, and confidence. Each year technicians, theatre technicians and refractionists are trained at LRBT ensuring a steady supply of highly skilled individuals for LRBT and the wider medical community in Pakistan.
Accredited by Sohail University, a four-year BSc Optometry degree welcomed its first cohort of students in 2025, adding to the reputation of LRBT as a centre of excellence.

The school of paramedicine commissioned in memory of the late LRBT trustee, Mr. Farrokh Captain was opened in May 2025.



Kalakalay Hospital in KPK

Expansion of the hospital

LRBT 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 hospital building was too small to provide additional ophthalmic services that were much needed in the area. Patients and those accompanying them would often have to await wait outside in bitterly cold weather because of the shortage of space and waiting areas. This project commenced in September 2024 and was completed in 2025.

The entire project at Kalakalay costing £134,200 including construction and equipment costs were provided by LRBT UK.



Plans for the year ahead

Solarisation of the hospital network

A major programme to install solar panels in all of LRBT's 20 hospitals is underway, funded by a significant legacy from a LRBT UK donor. Local suppliers have been commissioned to undertake the work, thus ensuring they are familiar with the local topography and can work in the conditions in each province and provide maintenance for the infrastructure.

Solar energy helps to reduce our reliance on fossil fuels for all our energy needs and guarantees sustainable energy supplies. We have already seen a significant reduction in operating costs with just one hospital reporting costs reduced from 2.1 million PKR to 400,000 PKR per annum.
The project commenced in August 2024 and will continue into 2026.



Plans for the year ahead

Upgrading ophthalmic equipment

A major programme to upgrade and replenish ophthalmic equipment is underway at LRBT. One of the founding principles was that the 'treatment provided should be appropriate and state of the art, ensuring that charity does not mean second rate care.'

LRBT UK is proud to support this programme and provide the resources required to upgrade medical equipment and also to fund equipment that enables LRBT doctors and surgeons to continue to expand the eye treatment subspecialities, which means complex treatments can be provided through less invasive means, which in turn reduces recovery times for patients.



REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

THE GRAHAM LAYTON TRUST

REGISTERED CHARITY NUMBER: 290464

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

Graham Layton Trust
Contents of the Financial Statements
For the year ended 30 June 2025

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Graham Layton Trust
Report of the Trustees
For the year ended 30 June 2025

The Trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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 sight loss and caring for the eyesight for those experiencing visual impairment and blindness. The grant making policy is reviewed annually to ensure that it reflects the charity objective and thereby advances public benefit.

Graham Layton Trust
Report of the Trustees
For the year ended 30 June 2025

ACHIEVEMENT AND PERFORMANCE

Sports Challenges
A dedicated group of donors and volunteers undertook a series of sports challenges in South Oxfordshire and Manchester. The group raised £12,143 for eye care treatments in Pakistan.

Ramadan Campaign 2025
Three Ramadan fundraising dinners were held in London this year, each targeting a particular demographic.
The first dinner was held at Royal Nawab London with entertainment from comedian Tez Ilyas. The London event was attended by 250 guests. The total sum raised as of 30 June was £77,946 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.

Our first major collaboration with Read Foundation provided an opportunity to raise funds for eye care at LRBT. Funding was provided for ophthalmic equipment for LRBT hospitals across the network and an additional tranche of funding for the provision of eye screening at Read Foundation schools. The event was attended by 200 guests, and we raised over £300,000. We are currently undergoing a comprehensive onboarding process as a new charity partner and have received £88,610 from the fund so far. The remainder of the funds are expected to be released in the coming months, which will be during year ended 2026.

A small private invitation-only dinner was hosted by our Patron, Baroness Mobarik at a private members club in London. The event helped introduce LRBT UK to a new demographic and we raised £40,376.

The Ramadan campaign included digital advertising, social media, TV advertising and a small postal campaign. We worked with a digital advertising agency, 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 £208,159.

Dhul Hijah 2025
A fundraising campaign over ten days during the Islamic pilgrimage season raised £11,781 for eye care.

Legacy
LRBT UK received a significant unrestricted legacy, which has been utilised for a major solarisation programme at 13 tertiary and secondary hospitals in the network. The purpose of supporting this programme was to help secure energy supply and reduce operating costs. The total sum, including the legacy of £194,555, remitted to LRBT during year ended 2025 was £307,720.

Hospital extension
LRBT requested investment for a hospital extension at their Kalakalay Hospital in Swat. The hospital required an additional operating theatre, storage space and male and female waiting rooms with WC facilities. Due to a significant increase in patient numbers, the existing hospital was too small to adequately service the patient numbers. LRBT UK provided funding of £134,200 from its reserves for the project, which is currently underway and due to be completed in year ended 2026.

Graham Layton Trust
Report of the Trustees
For the year ended 30 June 2025

FINANCIAL REVIEW

Income

The fundraising total for the year was £852,541 of which £439,015 was raised from various fundraising events and campaigns 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 £76,736, 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 £607,240 to LRBT. GLT will be called upon to meet the IOL requirement for year ended 2026 of £262,616 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.

Support costs rose by 5% when compared to last year. This was mainly due to (Human Resources) the addition of a full-time Finance employee, which was partially offset by decreased (Management) costs from lower bookkeeping and agency fees. Additionally, expenditure on a new Digital Fundraising Strategy led to increased (Marketing) expenses during the financial year.

Net expenditure

The deficit for the year was primarily due to a funding timing issue related to the Solarisation project at a cost of £307,720. At the outset, the intention was to completely cover the funding of the project by Legacy income of the same amount, however, it became apparent during the year that the full amount of the Legacy would not be received during the period. Therefore, the Trustees approved funding the balance from unrestricted reserves, as it was not feasible to delay the project midway through completion. This was partly mitigated by the Trustees' knowledge that planned expenditure on IOL lenses would not be required and therefore, would offset the amount due for Solarisation. Since the year end additional funds relating to the Legacy have been received. This further strengthens unrestricted reserves for 2025-26.

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.

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.

Graham Layton Trust
Report of the Trustees
For the year ended 30 June 2025

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.
At Trustees' meetings held three times a year, the Trustees agree the broad strategy and areas of 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.

REFERENCE AND ADMINISTRATIVE DETAILS Registered Charity number
290464

Principal address:
9 Berners Place London W1T 3AD

Auditors:
Auditors - Ashings Limited, Chartered Accountants, Registered Auditors
Northside House, Mount Pleasant, Barnet EN4 9EB

Bankers:
CAF Bank Limited, HSBC Plc

Patron: Baroness Nosheena Mobarik

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

Officers:
Tehseen Mehmood (Hon, Secretary)

Staff:
Nusrat Mirza (CEO)
Shabana Shahzad (Head of Marketing)
Tracey Munro (Head of Finance)

Graham Layton Trust
Report of the Trustees
For the year ended 30 June 2025

Statement of the 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 27 November 2025 and signed on its behalf by:
Jehangir J Mehta

Jehangir J Mehta
Signed on 04 December 2025 @ 00:51
..... J.J Mehta - Trustee

Graham Layton Trust
Report of the Independent Auditors to the Trustees
For the year ended 30 June 2025

Opinion

We have audited the financial statements of The Graham Layton Trust (the 'charity') for the year ended 30 June 2025 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(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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 2025 and of its incoming resources for the year then ended
- Have been properly prepared in accordance with the 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.

Graham Layton Trust
Report of the Independent Auditors to the Trustees
For the year ended 30 June 2025

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 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 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 a Report of the Independent Auditors 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:

- 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:
o Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;

Graham Layton Trust
Report of the Independent Auditors to the Trustees
For the year ended 30 June 2025

o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
o The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- 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 were 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 the Financial Services and Markets Act.

Audit response to the 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 the supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on financial statements:
- enquiring of management concerning actual and potential litigation claims:
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatements 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 statement 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.

Graham Layton Trust
Report of the Independent Auditors to the Trustees
For the year ended 30 June 2025

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



Countersigned on 04 December 2025 @ 09:00
Darryl Ashing FCA (Senior Statutory Auditor)
for and behalf of
Ashings Limited
Chartered Accountants
Statutory Auditors

Date 27 November 2025

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

Graham Layton Trust
Statement of Financial Activities
For the year ended 30 June 2025

	Notes	Unrestricted Funds £	Restricted Funds £	**2025 Total Funds** £	2024 Total Funds £
Income & Endowments from					
Donations & Legacies	2	403,267	-	403,267	442,049
Other Trading Activities	3	338,905	100,110	439,015	442,310
Investment Income	4	10,259	-	10,259	17,854
Total Income		752,431	100,110	852,541	902,213
Expenditure on Raising funds					
Raising Donations & Legacies	5	251,667	-	251,667	228,188
Charitable Donations	6	596,428	48,563	644,991	601,187
Total Expenditure		848,095	48,563	896,658	829,375
Net Income / Expenditure		(95,664)	51,547	(44,117)	72,838
Reconciliation of funds					
Total funds brought forward		**738,639**	**39,453**	**778,092**	705,254
Total funds carried forward		**642,975**	**91,000**	**733,975**	778,092

Graham Layton Trust
Statement of Financial Position
As at 30 June 2025

	Notes	Unrestricted Funds £	Restricted Funds £	**2025 Total Funds** £	2024 Total Funds £
FIXED ASSETS					
Intangible Assets	11	**12,859**	**-**	**12,859**	513
Tangible Assets	12	**2,664**	**-**	**2,664**	1,078
Total		**15,523**	**-**	**15,523**	1,591
CURRENT ASSETS					
Bank	13	**582,540**	**91,000**	**673,540**	716,223
Debtors	14	**60,614**	**-**	**60,614**	99,579
Total Current Assets		**643,154**	**91,000**	**734,154**	815,802
CREDITORS					
Amounts falling due within one year	15	**(15,702)**	**-**	**(15,702)**	**(39,301)**
NET CURRENT ASSETS		**627,452**	**91,000**	**718,452**	776,501
TOTAL ASSETS LESS CURRENT LIABILITIES		**642,975**	**91,000**	**733,975**	778,092
NET ASSETS		**642,975**	**91,000**	**733,975**	778,092
FUNDS	16				
Unrestricted Funds				**642,975**	738,639
Restricted Funds				**91,000**	39,453
TOTAL FUNDS				**733,975**	778,092

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2025 and were signed on its behalf by:

Jehangir J Mehta
Signed on 04 December 2025 @ 00:51
J. J. Mehta - Trustee

Graham Layton Trust
Cash Flow Statement
As at 30 June 2025

	Notes	**2025** £	2024 £
Cashflows from Operating Activities			
Cash generated from operations	1	**(34,694)**	(25,302)
Net cash (used in)/provided by operating activities		**(34,694)**	(25,302)
Cash flows from investing activities			
Purchase of intangible fixed assets		**(15,996)**	-
Purchase of tangible fixed assets		**(2,252)**	-
Interest received		**10,259**	17,854
Net cash provided by/ (used in) investing activities		**(7,989)**	17,854
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		**(42,683)**	(7,448)
CASH AND CASH EQUIVALENTS AT THE BEGININNING OF THE REPORTING P	2	**716,223**	723,671
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	3	**673,540**	716,223

Graham Layton Trust
Notes to the Cash Flow Statement
As at 30 June 2025

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

	2025	2024
	£	£
1. Net income for the reporting period (as per the Statement of Financial Activities)	**(44,117)**	72,838
Adjustments for:		
Add depreciation charges	**4,316**	720
Less Interest received	**10,259**	(17,854)
Plus decrease in debtors (YE 2024 increase)	**38,966**	90,673
Less decrease in creditors (YE 2024 increase)	**23,600**	9,667
Net cash (used in)/ provided by operations	**(34,694)**	(25,302)

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Notice deposits (less than 3 months)	**673,540**	716,223
Total cash and cash equivalents	**673,540**	716,223

3. ANALYSIS OF CHANGES IN NET FUNDS

	As at 1st July 2024	Cashflow	As at 30th June 2025
Net Cash			
Cash at bank	716,223	**(42,683)**	**673,540**
Total	716,223	(42,683)	673,540

Graham Layton Trust
Notes to the Financial Statements
As at 30 June 2025

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

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

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.

Graham Layton Trust
Notes to the Financial Statements
As at 30 June 2025

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.

Graham Layton Trust
Notes to the Financial Statements
As at 30 June 2025

	2025	2024
	£	£
2. DONATIONS & LEGACIES		
Other Donations - General/ Sadaqah	-	85,716
General	**62,236**	-
Sadaqah	**20,058**	-
Sadaqah Jariah	**2,307**	-
Zakat	**47,375**	62,976
Dhul Hijah Appeal	-	360
Christmas Appeal	-	420
Tax refunds - Gift Aid	**76,736**	289,477
Legacy	**194,555**	-
Total Unrestricted funds	**403,267**	438,949
Flood Relief	-	100
FH Adamjee	-	3,000
Total Restricted funds	-	3,100
Total income from Donations & Legacies	**403,267**	442,049

Graham Layton Trust
Notes to the Financial Statements
As at 30 June 2025

3. OTHER TRADING ACTIVITIES	**2025**	2024
	£	£
Campaign & Event funds	338,905	390,610
Total Unrestricted funds	338,905	390,610
Restricted Funds		
Ramadan Digital Advertising Campaign		
- Prism	-	40,000
- Sage Projects	6,000	11,700
- General/ Sadaqah	2,000	-
Read Foundation		
- General/ Sadaqah	87,110	-
- Zakat	1,500	-
Ramadan Dinner - Carlton		
- General/ Sadaqah	3,500	-
Total Restricted funds	100,110	51,700
Total income from Other Trading Activities	439,015	442,310

Graham Layton Trust
Notes to the Financial Statements
As at 30 June 2025

	2025	2024
	£	£
4. INVESTMENT INCOME		
Bank Interest received	9,694	9,672
Gift Aid Interest received	565	8,181
Total Investment Income	10,259	17,854

Graham Layton Trust
Notes to the Financial Statements
As at 30 June 2025

	2025	2024
	£	£
5. RAISING DONATIONS & LEGACIES		
Raising Donations & Legacies - unrestricted		
Campaign & Event costs	111,752	98,573
Support Costs (see Note 7)	139,915	129,615
Total expenditure on Raising Donations & Legacies - unrestricted	251,667	228,188

6. CHARITABLE DONATIONS COSTS	2025	2024
	£	£
Charitable donations - unrestricted		
LRBT - Optical Lenses	87,197	425,049
LRBT - Processing fees	168	6,583
LRBT - General Donations	-	7,142
LRBT - IAPB	1,949	1,919
LRBT - Kalakalay	134,200	-
LRBT - Solarisation	307,720	-
LRBT - Korangi Hospital	23,821	-
LRBT - Retina Detachment Surgeries	29	-
LRBT - Eyecamp	3,593	-
Support Costs (see Note 7)	37,751	39,229
Total Charitable Donations costs - unrestricted	596,428	479,922
Charitable costs - restricted		
LRBT - Gulab Jarman	-	28,854
LRBT - Gilgit	-	123
LRBT - Asha Chohan	-	2,800
LRBT - I Care Plus	-	15,571
LRBT - Prism	-	40,000
LRBT - Shahpur	-	4,000
LRBT - Treatment of Patients	-	29,967
LRBT - Havelain	- -	50
LRBT - Sage programme	11,700	-
LRBT - Khanewal	20,000	-
LRBT - Korangi Hospital	2,956	-
LRBT - Eyecamp	1,797	-
LRBT - Equipment	3,500	-
LRBT - Read Foundation Projects	8,610	-
Total Charitable Donations costs - restricted	48,563	121,265
Total expenditure on Charitable Donations	644,991	601,187

Graham Layton Trust
Notes to the Financial Statements
As at 30 June 2025

7. SUPPORT COSTS	Raising Donations & Legacies **£**	Charitable Donations £	Total £
SUPPORT COSTS 2025			
Management	12,930	4,077	17,007
Finance	5,383	1,346	6,729
Human Resources	109,719	27,430	137,149
Marketing	9,313	2,328	11,641
Governance	2,570	2,570	5,140
Totals	139,915	37,751	177,666

	Raising Donations & Legacies **£**	Charitable Donations £	Total £
SUPPORT COSTS 2024			
Management	17,514	4,379	21,893
Finance	7,849	1,962	9,811
Human Resources	90,192	22,548	112,740
Marketing	4,960	1,240	6,200
Governance	9,100	9,100	18,200
Totals	129,615	39,229	168,844

Basis of Allocation	Raising Donations & Legacies	Charitable Donations
Auditors, Subscriptions, Agency fees & Insurance	50%	50%
All other costs	80%	20%

Effective in YE 2025, the allocation method for certain support costs has been updated to a 50/50 split. This decision was made to better align cost distribution with actual usage, providing a more transparent and equitable reflection for the respective departments (for YE 2024 the allocation was 80/20)

Graham Layton Trust
Notes to the Financial Statements
As at 30 June 2025

8. TRUSTEES REMUNERATION & BENEFITS

There were no trustees' remunerations or other benefits for the Year Ending 30th June, 2025, nor the Year Ending 30th June, 2024.

Trustees' expenses

There were no trustees' expenses paid for the Year Ending 30th June, 2025, nor the Year Ending 30th June, 2024.

9. STAFF COSTS	**2025**	2024
	£	£
Wages & Salaries	125,862	105,041
Social Security	8,365	5,315
Pension costs	2,922	2,384
	137,149	112,740

Graham Layton Trust
Notes to the Financial Statements
As at 30 June 2025

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Income and Endowments			
Donations & Legacies - Unrestricted	438,949	3,100	442,049
Other Trading Activities - Unrestricted	390,610	51,700	442,310
Investment Income - Unrestricted	17,854	-	17,854
Total Income	847,413	54,800	902,213
Expenditure			
Raising Donations and Legacies			
Campaign & Event costs	98,573	-	98,573
Support costs	129,615	-	129,615
Total Raising Donations and Legacies	228,188	-	228,188
Charitable Donations			
LRBT - Optical Lenses	425,049	-	425,049
LRBT - IAPB	1,919	-	1,919
LRBT - Processing fees	6,583	-	6,583
LRBT - General Donations	7,142	-	7,142
Support costs	39,229	-	39,229
LRBT - Gulab Jarman	-	28,854	28,854
LRBT - Gilgit	-	123	123
LRBT - Asha Chohan	-	2,800	2,800
LRBT - ICare Plus	-	15,571	15,571
LRBT - Prism	-	40,000	40,000
LRBT - Shahpur	-	4,000	4,000
LRBT - Treatment of Patients	-	29,967	29,967
LRBT - Havelian	- -	50 -	50
Total Charitable Donations	479,922	121,265	601,187
Total Expenditure	708,110	121,265	829,375
Net income/ (expenditure)	139,303	(66,465)	72,838
Reconciliation of funds			
Total funds brought forward	599,336	105,918	705,254
Total funds carried forward	**738,639**	**39,453**	**778,092**

Graham Layton Trust
Notes to the Financial Statements
As at 30 June 2025

11 INTANGIBLE FIXED ASSETS

	Website & CRM
COST	£
As at 1st July 2024	3,653
Additions	15,996
As at 30th June 2025	19,649
DEPRECIATION	
As at 1st July 2024	3,140
Depreciation charge for year	3,650
As at 30th June 2025	6,790
NET BOOK VALUE	
As at 1st July 2025	12,859
As at 30th June 2024	513

12. TANGIBLE FIXED ASSETS

	Computer Equipment
COST	£
As at 1st July 2024	4,174
Additions	2,252
As at 30th June 2025	6,426
DEPRECIATION	
As at 1st July 2024	3,096
Depreciation charge for year	666
As at 30th June 2025	3,762
NET BOOK VALUE	
As at 1st July 2025	2,664
As at 30th June 2024	1,078

Graham Layton Trust
Notes to the Financial Statements
As at 30 June 2025

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	**2025**	2024
	£	£
Other Debtors	1,461	629
Prepayments	6,549	11,409
Accrued Income	52,604	87,541
	60,614	99,579

14.CASH AT BANK

BANK YE 2025	Unrestricted Funds	Restricted Funds	2025 Total Funds
	£	£	£
Cash at bank	582,540	91,000	673,540

BANK YE 2024	Unrestricted Funds	Restricted Funds	2024 Total Funds
	£	£	£
Cash at bank	676,770	39,453	716,223

The Charity does not maintain a separate bank account for restricted funds.

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	**2025**	2024
	£	£
Trade Creditors	11,952	27,411
Other Creditors	1,478	9,843
Social Security & other taxes	2,272	2,047
	15,702	39,301

Graham Layton Trust
Notes to the Financial Statements
As at 30 June 2025

16. MOVEMENT IN FUNDS
MOVEMENT IN FUNDS - CURRENT YEAR

	As at 1st July 2024	Movement	As at 30th June 2025
Unrestricted	738,639	(95,664)	642,975
Restricted	39,453	51,547	91,000
	778,092	(44,117)	733,975

Net movement in current year funds are as follows:	Income	Expenditure	Movement
Unrestricted	752,431	848,095	(95,664)
Restricted	100,110	48,563	51,547
	852,541	896,658	(44,117)

MOVEMENT IN FUNDS - PREVIOUS YEAR

	As at 1st July 2023	Movement	As at 30th June 2024
Unrestricted	599,336	139,303	738,639
Restricted	105,918	(66,465)	39,453
	705,254	72,838	778,092

Net movement in previous year funds are as follows:	Income	Expenditure	Movement
Unrestricted	847,412	708,109	139,303
Restricted	54,800	121,265	(66,465)
	902,212	829,374	72,838

MOVEMENT IN FUNDS - PRIOR TWO YEARS COMBINED

	As at 1st July 2023	Movement	As at 30th June 2025
Unrestricted	599,336	43,639	642,975
Restricted	105,918	(14,918)	91,000
	705,254	28,721	733,975

	Income	Expenditure	Movement
Unrestricted	1,599,843	1,556,204	43,639
Restricted	154,910	169,828	(14,918)
	1,754,753	1,726,032	28,721

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.

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17. RELATED PARTY DISCLOSURES

Except for donations made by trustees of £8,942.50 (2024 £8,300) there were no other related party transactions for the year ended 30th June 2025.

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

	2025	2024
	£	£
Unrestricted Charitable donations	558,677	440,693
Unrestricted Charitable donations - support costs	37,751	39,229
Restricted Charitable donations	48,563	121,265
Total charitable donations	644,991	601,187

Whilst expenditure on **Unrestricted** charitable donations increased due to the initiation of two strategic new initiatives, Solarisation and the Kalakalay Hospital expansion project, the overall impact was mitigated by a decrease in the funds allocated for Intraocular lenses (IOLs).

Expenditure on **Restricted** Charitable Donations appears decreased in 2024-25 but this is due to the use of fund accounting where:

- timing differences occurred between the receipt of Restricted funds in 2022-23, and the related expenditure for its designated purpose during 2023-24.

- timing differences occurred between a large receipt from the Read Foundation received late in 2024-25, which will be settled during 2025-26.

LRBT UK

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