

THE LINDEN LODGE CHARITABLE TRUST

England & Wales · Charity number 1168169

Details

Status Registered

Legal form CIO

Registered 2016-07-11

Register [View on the Charity Commission register](#)

Contact

Address 21 Arterberry Road
London
SW20 8AF

Phone 07775867027

Email lindenlodgecharitabletrust@gmail.com

Website www.lindenlodgecharitabletrust.org

Activities

Objects: TO ASSIST CHILDREN AND YOUNG PEOPLE UNDER 25 WHO HAVE SENSORY IMPAIRMENT AND/OR ARE OTHERWISE DISABLED AND THEIR IMMEDIATE FAMILIES, AND PAST PUPILS OF LINDEN LODGE SCHOOL AND THEIR IMMEDIATE FAMILIES. THOSE WHO CAN BENEFIT ARE:A. PUPILS OF LINDEN LODGE SCHOOL AND THEIR IMMEDIATE FAMILIESB. CHILDREN AND YOUNG PEOPLE WITH SENSORY IMPAIRMENT IN THE LONDON BOROUGH OF WANDSWORTH OR ELSEWHERE IN GREATER LONDON, AND THEIR IMMEDIATE FAMILIESC. PAST PUPILS OF LINDEN LODGE SCHOOL AND THEIR IMMEDIATE FAMILIES

Activities: To assist children and young people who have sensory impairment and/or are otherwise disabled, and their immediate families.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- Wandsworth

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£314,143	£153,548	-	-
2023-12-31	£68,058	£170,782	-	-
2022-12-31	£161,202	£159,713	-	-
2021-12-31	£163,818	£48,264	-	-
2020-12-31	£92,194	£60,470	-	-

Trustees

Name	Role	Appointed
ANITA CLARE LEWISOHN		2024-07-16
Claudia Brooks		2023-02-07
Dr Christopher James Elliott		2024-01-24
Julia Katrina Chiene Rawlinson		2025-10-07
Monica Allegonda Charlotte Maria Hessing		2020-01-29
Pamela Rosemary Green		2025-07-16
Sally Michelle Winfield		2023-07-04
Timothy Barry Poland Bowen		2021-11-29

THE LINDEN LODGE CHARITABLE TRUST

England & Wales - Charity number 1168169

Accounts



**Linden Lodge
Charitable Trust**

A Specialist Sensory & Physical College

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Annual Report and Financial Statements
For the year ended 31 December 2024**

Charity Number 1168169

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Contents of the Financial Statements
For the year ended 31 December 2024**

Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-16

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees
For the year ended 31 December 2024**

The Trustees of The Linden Lodge Charitable Trust present their annual report, together with the independently examined financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number
1168169

Principal Address
61 Princes Way,
Wimbledon Park,
London SW19 6JB.

Trustees

The Trustees serving during the year and to the date of this report were as follows:

Tim Bowen – Chairman (from 16 July 2025)

Monique Blase

Claudia Brooks - Treasurer

Maddie Cannon (from 23 May 2023 and resigned 1 October 2024)

Michael Elks (until 16 July 2025)

Dr Christopher Elliott (from 24 January 2024)

Pamela Green (until July 2024 and re-appointed 16 July 2025)

Anita Lewisohn (until July 2023 and re-appointed 16 July 2024)

Peter Shaw

Sarah Wilson (resigned as a trustee 16 May 2024)

Sally Winfield

Charity Secretary

Peter Shaw

Independent Examiner

Andrea L Kibble FCCA

For and on behalf of A K Accounting Solutions Limited

Chartered Certified Accountants

Ferneberga House

Alexandra Road

Farnborough GU14 6DQ

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
For the year ended 31 December 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Linden Lodge Charitable Trust (the Trust) is a charitable incorporated organisation (CIO) constituted on 11 July 2016 and registered with the charity commission on that date.

Recruitment and appointment of new Trustees

Trustees are recruited from existing volunteers or from those who have expressed an interest in becoming a Trustee. Every Trustee is appointed by the Board of Trustees in accordance with the constitution.

Induction and training of new Trustees

The current Trustees are all familiar with, and closely involved in the work of the charity. They were all provided with copies of the Charity Commission's booklet "The Essential Trustee", a copy of the constitution and a copy of the charity's latest report and accounts.

Organisational Structure

All Trustees give their time voluntarily and receive no remuneration or other benefits. The Trust has no employees.

There is a child protection policy in place. Disclosure and Barring Service checks are carried out on all Trustees every two years in line with statutory requirements.

OBJECTIVES AND ACTIVITIES

Charitable objectives

The charity's objectives as set out in its governing document are to assist children and young people under 25 who have sensory impairment and/or are otherwise disabled, and their immediate families, and past pupils of Linden Lodge School and their immediate families.

Public benefit

The Trust is mindful of the Charity Commission's guidance on public benefit.

How our activities deliver public benefit

Grants are given for the benefit of past and present pupils of the School who are drawn from a large number of London boroughs and other boroughs in the South East regardless of personal background, faith, or gender, who require the very specialist educational support given to Pupils who attend the School.

Grant making policy

The Trustees apply the funds of The Linden Lodge Charitable Trust at their discretion and in accordance with the charitable purposes and objectives of the charity. Grants are therefore only granted to assist in the education of individual students of Linden Lodge School. Grants are also used to provide extras to enhance their education at the school. Grants are only made for items that would not otherwise be part of the statutory provision. Grants are considered by all the Trustees at their regular meetings. Decisions regarding regular grants (e.g. music lessons) are reviewed annually by the Trustees while others are considered in detail when requested.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
For the year ended 31 December 2024**

Contribution made by volunteers

The Trustees are grateful to the volunteers who assist in raising funds for the Trust at many fundraising events. These efforts enable the Trust to meet its objects.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

During 2024, with the help of a large donation from SAV Group, the Trust facilitated the funding of the refurbishment of Richley House, the boarding house with expenditure of £104,626. Furthermore, £14,246 was spend on AAC devices which are a useful learning tools when it comes to sensory impairment. The Trust raised £92,860 in preparation for the refurbishment of the SPACe performance area which was commenced in 2025.

During the year, the Trust paid for pupils' music lessons as well as multi-pupil sessions of horse riding lessons.

FINANCIAL REVIEW

The Trust has funds of £322,766 at the end of the year of which £183,651 are restricted funds. The unrestricted funds include funds earmarked for approved projects not yet started and the proceeds of a major donation. The Trustees decided that these funds should be designated within unrestricted funds to make the accounts more transparent. These funds were raised or donated for general purposes allowing the trustees to prioritise their usage.

Risk management

The Trustees are mindful of the Risk Management guidance given by the Charity Commission and have completed an in depth review of risk in 2025. Commitments are not made until sufficient monies have been raised. Each Trustees' meeting receives a report from the Treasurer and the Head Teacher of Linden Lodge School is present at Trustees meetings. The Trust periodically liaises with the Governors of School, the Executors of the multi-academy Trust and the Parent Teacher group.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
Year ended 31 December 2024**

Reserves policy

The Trust makes ongoing commitments from year to year and thus maintains a minimum balance of Cash at Bank of approximately £35,000 to ensure that these can continue as well as any other unforeseen expenditure. This amount will cover music lessons and a number of annual outings for pupils of the school. Otherwise, monies raised are usually targeted towards specified projects and are expended as soon as sufficient money is raised.

Going concern

This Charitable Incorporated Organisation is a going concern and the aims and objectives and activities will continue. The Trust will continue to be mindful of and follow the Government Guidelines.

Principal sources of funds

Funding for the charity is secured through individual donors, trusts and fund-raising events.

In 2024, the Trustees are particularly grateful to the following donors: -

Donations

SAV Group
Marion Foundation
AS & Mrs EM Lloyd Charitable Trust
C and SJ Smith Charitable Fund
Van Mesdag Fund
Anonymous donors

and the many friends, donors and volunteers who generously supported our many activities.

Future Plans

Important areas for development in 2025 are the refurbishment of the performance space and future technology projects. With the return to "normality" after the pandemic the Charity will be developing new fundraising activities.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
Year ended 31 December 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) and applicable laws and regulations.

The law applicable to charities 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 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 2019 FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;
- 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 applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution. The Trustees 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.

Signed on behalf of the Trustees of Linden Lodge Charitable Trust


T Bowen - Chairman and Trustee

30 September 2025


C Brooks - Treasurer and Trustee

30 September 2025

**Independent Examiner's Report
To the Trustees of The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
For the year ended 31 December 2024**

I report to the Trustees on my examination of the accounts of the Linden Lodge Charitable Trust for the year ended 31 December 2024, which are set out on pages 7 to 16.

Responsibilities and basis of report

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

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

Independent examiner's report

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 Charity 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 content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Andrea L Kibble FCCA

A K Accounting Solutions Limited
Chartered Certified Accountants
Ferneberga House
Alexandra Road
Farnborough
GU14 6DQ

30 September 2025

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Statement of Financial Activities
For the year ended 31 December 2024

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Total £
Income:					
Donations, legacies and grants	2	10,441	271,209	281,650	47,471
Other Trading Activities	3	22,119	-	22,119	17,123
Investments	4	10,374	-	10,374	3,464
Total		42,934	271,209	314,143	68,058
Expenditure on:					
Raising Funds	5	4,214	20	4,234	1,327
Charitable Activities	6	40,172	107,389	147,561	168,076
Support Costs	7	1,753	-	1,753	1,379
Total		46,139	107,409	153,548	170,782
Net income (expenditure)		(3,205)	163,800	160,595	(102,724)
Other recognised gains (losses)		-	-	-	-
Net movement in Funds	13	(3,205)	163,800	160,595	(102,724)
Reconciliation of Funds:					
Total Funds brought forward		142,320	19,851	162,171	264,895
Transfer between funds		-	-	-	-
Total funds carried forward		139,115	183,651	322,766	162,171

The notes on pages 9 to 16 form part of these financial statements

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Balance Sheet
For the year ended 31 December 2024

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Total £
Assets					
Cash at Bank	10	139,828	183,651	323,479	163,507
Debtors	11	185	-	185	144
		140,015	183,651	323,666	163,651
Creditors	12	(900)	-	(900)	(1,480)
Total Net Assets		<u>139,115</u>	<u>183,651</u>	<u>322,766</u>	<u>162,171</u>
Financed by:					
Funds					
Restricted Funds	13				
Isobel Centre				2,051	2,051
Music Fund				5,369	6,118
Past Pupils				5,273	6,013
Book Fund				7,654	5,599
SPACE Fund				92,860	-
SAV Fund				70,374	-
Other				70	70
Total Restricted Funds				<u>183,651</u>	<u>19,851</u>
Unrestricted Funds	13				
Free Reserves				90,993	79,950
Designated Funds				48,122	62,370
Total Unrestricted Funds				<u>139,115</u>	<u>142,320</u>
Total Charity Funds				<u>322,766</u>	<u>162,171</u>

Approved by the Board of Trustees
Claudia Brooks,
Treasurer and Trustee

Claudia Brooks
30 September 2025

Tim Bowen,
Chairman and Trustee

Tim Bowen
30 September 2025

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements
For the year ended 31 December 2024**

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared on an accrual basis 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and applicable regulations.

Linden Lodge Charitable Trust meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

Judgement and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Preparation of the accounts on a going concern basis

The Linden Lodge Charitable Trust is a going concern.

Income recognition

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants and donations are only included in the SoFA when the general income recognition criteria are met. Interest includes all amounts received to 31 December 2023.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Friends' subscriptions are recognised as income earned from the provision of goods and services as income from charitable activities.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2024**

1. Accounting Policies (continued)

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Cash at bank and in hand

Cash at bank and in hand represents bank accounts where funds are available on demand.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible Fixed Assets

The charity does not hold any tangible fixed assets.

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Raising funds comprise the costs of fundraising events.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year ended 31 December 2024**

1. Accounting Policies (continued)

Grants payable

The Trustees apply the funds of The Linden Lodge Charitable Trust at their discretion and in accordance with the charitable purposes and objectives of the charity. Grants are therefore only granted to assist in the education of individual students of Linden Lodge School or provide extras to enhance their education at the school. Grants are only made for items that would not otherwise be part of the statutory provision. Grants are considered by all of the Trustees at their regular meetings. Decisions regarding regular grants (e.g. music lessons) are reviewed annually by the Trustees while others are considered in detail when requested.

Taxation

The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010. Accordingly, it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

2. Donations

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Total £
Donations and legacies				
Individuals	10,031	86,209	96,240	22,361
Trusts	-	185,000	185,000	25,000
Friends subscriptions	410	-	410	110
	<u>10,441</u>	<u>271,209</u>	<u>281,650</u>	<u>47,471</u>

3. Other Trading Activities

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Total £
Fundraising Events				
Open Gardens/ Bridge Event	22,119	-	22,119	17,123
	<u>22,119</u>	<u>-</u>	<u>22,119</u>	<u>17,123</u>

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2024**

4. Investment income

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Total £
Bank Interest	<u>10,374</u>	<u>-</u>	<u>10,374</u>	<u>3,464</u>

5. Cost of Raising Funds

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Total £
Cost of events	<u>4,214</u>	<u>20</u>	<u>4,234</u>	<u>1,327</u>

6. Charitable Expenditure

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Total £
Playground	-	-	-	34,710
Music Lessons	7,090	-	7,090	10,660
Contributions made to school equipment	26,403	106,649	133,052	117,240
Past pupils	-	740	740	881
Outings and Activities	6,679	-	6,679	4,585
	<u>40,172</u>	<u>107,389</u>	<u>147,561</u>	<u>168,076</u>

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2024**

7. Support Costs

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Total £
Independent Examiner	900	-	900	850
IT costs	144	-	144	98
Insurance	697	-	697	431
Other	12	-	12	-
	<u>1,753</u>	<u>-</u>	<u>1,753</u>	<u>1,379</u>

8. Trustees

The Trustees of the Trust were not paid or received any other benefits from employment with the charity in the year (2023 £nil). Two Trustees were reimbursed expenses of £648, relating to fundraising costs during the year (2023 – Two Trustees £876). No Trustee received payment for professional or other services supplied to the charity (2023 £nil).

9. Transactions and related parties

There were no material related party transactions during the year.

10. Cash and Cash Equivalents

	2024 Total £	2023 Total £
Cash in hand and at bank	<u>323,479</u>	<u>163,507</u>

The Trust owns no other assets than the cash shown above.

11. Debtors

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Total £
Prepaid expenditure	187	-	187	144
Accrued income	-	-	-	-
	<u>187</u>	<u>-</u>	<u>187</u>	<u>144</u>

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2024**

12. Creditors

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Total £
Trade creditors	-	-	-	630
Independent Examiner	900	-	900	850
	<u>900</u>	<u>-</u>	<u>900</u>	<u>1,480</u>

13. Funds

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

	Balance 1 January 2024 £	Incoming Resources £	Resources Expended £	Transfer between Funds £	Balance 31 December 2024 £
Unrestricted Funds					
Free reserves (Note 1)	79,950	42,934	(31,891)	-	90,993
Designated Funds					
Major Donations	39,362	-	(14,248)	-	25,114
Information Technology (Minerva)	23,008	-	-	-	23,008
Total Designated Funds	<u>62,370</u>	<u>-</u>	<u>(14,248)</u>	<u>-</u>	<u>48,122</u>
Total Unrestricted Funds	<u>142,320</u>	<u>42,934</u>	<u>(46,139)</u>	<u>-</u>	<u>139,115</u>

Designated Funds

The Major donations fund represents major funds received to be spent on future projects.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2024**

13. Funds (continued)

Restricted Funds

	Balance 1 January 2024	Incoming Resources	Resources Expended	Transfer between Funds	Balance 31 December 2024
		£	£	£	£
Restricted Funds					
Isobel Centre Fund	2,051	-	-	-	2,051
Bradshaw Music Fund	6,118	-	(749)	-	5,369
Restricted Books	5,599	3,349	(1,294)	-	7,654
Past Pupils	6,013	-	(740)	-	5,273
Richley Fund	70	-	-	-	70
SAV Fund	-	175,000	(104,626)	-	70,374
SPACe	-	92,860	-	-	92,860
Total Restricted Funds	19,851	271,209	(107,409)	-	183,651
Total Funds	162,171	314,143	(153,548)	-	322,766

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2024**

13. Funds (continued)

Restricted Funds

The Isobel Centre Fund represents money raised for specialised equipment for use in the Centre at Linden Lodge School. The centre is being used by the families of the students at the school and those children supported by Wandsworth Sensory Support Service. The link with WSSS came to an end in 2024.

The Bradshaw Music Fund represents the proceeds of a fundraising endeavour by a music teacher specifically for music equipment at the school. Further funds have been raised and will also be used for musical equipment.

The Restricted Book Fund represents funds raised specifically to fund sensory books. A funding appeal was launched in December 2023. Further funds were raised in 2024,

The Past Pupils fund represents funds raised specifically to be spent on past pupils of the school.

The Restricted Book Fund represents funds raised specifically to fund sensory books. A funding appeal was launched in December 2023. Further funds were raised in 2024.

The SAV Fund represents the donation of £175,000 received from SAV Group primarily to be used for the refurbishment of Richley House. No further funds will be raised for this fund.

The SPACe Fund represents funds raised for the refurbishment of the Sports and Entertainment space. It is expected that further funds will be raised in 2025.

The Richley fund represents donations specifically towards the running of Richley House at Linden Lodge School. The pupils who live in this facility recommend ways to use these funds with the Trustees' approval. During the year a purchase for £NIL was made (2023 £218).

14. Capital Commitments

The Trust had a capital commitment of £8,752 to fund AAC devices at the end of the year (2023 £9,346).

THE LINDEN LODGE CHARITABLE TRUST

England & Wales - Charity number 1168169

Accounts



**Linden Lodge
Charitable Trust**

A Specialist Sensory & Physical College

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Annual Report and Financial Statements
For the year ended 31 December 2023**

Charity Number 1168169

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Contents of the Financial Statements
For the year ended 31 December 2023**

Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-16

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees
For the year ended 31 December 2023**

The Trustees of The Linden Lodge Charitable Trust present their annual report, together with the independently examined financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number

1168169

Principal Address

61 Princes Way,
Wimbledon Park,
London SW19 6JB.

Trustees

The Trustees serving during the year and to the date of this report were as follows:

Michael Elks – Chairman

Monique Blase

Tim Bowen

Claudia Brooks - Treasurer (Trustee from 7 February 2023)

Maddie Cannon (from 23 May 2023 and resigned 1 October 2024)

Dr Christopher Elliott (from 24 January 2024)

Pamela Green (until July 2024)

Amelia Kidd (until July 2023)

Anita Lewisohn (until July 2023 and re-appointed 16 July 2024)

Marina Penna (until January 2023)

Peter Shaw

Sarah Wilson Treasurer (until 7 February 2023 and resigned as a trustee 16 May 2024)

Sally Winfield (from 4 July 2023)

Charity Secretary

Peter Shaw

Independent Examiner

Andrea L Kibble FCCA

For and on behalf of A K Accounting Solutions Limited

Chartered Certified Accountants

Ferneberga House

Alexandra Road

Farnborough GU14 6DQ

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
For the year ended 31 December 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Linden Lodge Charitable Trust (the Trust) is a charitable incorporated organisation (CIO) constituted on 11 July 2016 and registered with the charity commission on that date.

Recruitment and appointment of new Trustees

Trustees are recruited from existing volunteers or from those who have expressed an interest in becoming a Trustee. Every Trustee is appointed by the Board of Trustees in accordance with the constitution.

Induction and training of new Trustees

The current Trustees are all familiar with, and closely involved in the work of the charity. They were all provided with copies of the Charity Commission's booklet "The Essential Trustee", a copy of the constitution and a copy of the charity's latest report and accounts.

Organisational Structure

All Trustees give their time voluntarily and receive no remuneration or other benefits. The Trust has no employees.

There is a child protection policy in place. Disclosure and Barring Service checks are carried out on all Trustees every two years in line with statutory requirements.

OBJECTIVES AND ACTIVITIES

Charitable objectives

The charity's objectives as set out in its governing document are "to assist children and young people who have sensory impairment and/or are otherwise disabled, and their immediate families."

Public benefit

The Trust is mindful of the Charity Commission's guidance on public benefit.

How our activities deliver public benefit

Grants are given for the benefit of past and present pupils of the School who are drawn from a large number of London boroughs and other boroughs in the South East regardless of personal background, faith, or gender, who require the very specialist educational support given to Pupils who attend the School.

Grant making policy

The Trustees apply the funds of The Linden Lodge Charitable Trust at their discretion and in accordance with the charitable purposes and objectives of the charity. Grants are therefore only granted to assist in the education of individual students of Linden Lodge School. Grants are also used to provide extras to enhance their education at the school. Grants are only made for items that would not otherwise be part of the statutory provision. Grants are considered by all the Trustees at their regular meetings. Decisions regarding regular grants (e.g. music lessons) are reviewed annually by the Trustees while others are considered in detail when requested.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
For the year ended 31 December 2023**

Contribution made by volunteers

The Trustees are grateful to the volunteers who assist in raising funds for the Trust at many fundraising events. These efforts enable the Trust to meet its objects.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

During 2023, the activities of the Trust continued to return to pre-pandemic levels. The Trust completed the funding for a new sensory playground for the school which was opened during the year. £25,000 (2022 £90,000) of grants were raised for this project. Furthermore, the library project was completed during 2023 with a final funding requirement of £25,843. Up to date IT is a special challenge when it comes to sensory impairment. The Trust also contributed £73,138 towards the acquisition of two Innowalk dynamic devices for use at the school. The Trustees have agreed to make the SPACE performance area the future focus of major donations.

During the year, the Trust paid for pupils' music lessons as well as multi-pupil sessions of horse riding lessons.

FINANCIAL REVIEW

The Trust has funds of £162,171 at the end of the year of which £19,851 are restricted funds. The unrestricted funds include funds earmarked for approved projects not yet started and the proceeds of a major donation. The Trustees decided that these funds should be designated within unrestricted funds to make the accounts more transparent. These funds were raised or donated for general purposes allowing the trustees to prioritise their usage. £5,843 was transferred from free reserves to the designated Library fund to cover the shortfall in the designated fund. In addition, £9,710 was transferred from free reserves to the restricted Playground fund to cover the shortfall in the restricted fund.

Risk management

The Trustees are mindful of the Risk Management guidance given by the Charity Commission and have completed an in depth review of risk in 2023. In general commitments are not made until sufficient monies have been raised. Each Trustees' meeting receives a report from the Treasurer and the Head Teacher of Linden Lodge School is present at Trustees meetings. The Trust periodically liaises with the Governors of School, the Executors of the multi-academy Trust and the Parent Teacher group.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
Year ended 31 December 2023**

Reserves policy

The Trust makes ongoing commitments from year to year and thus maintains a minimum balance of Cash at Bank of approximately £20,000 to ensure that these can continue as well as any other unforeseen expenditure. This amount will cover music lessons and a number of annual outings for pupils of the school. Otherwise, monies raised are usually targeted towards specified projects and are expended as soon as sufficient money is raised.

Going concern

This Charitable Incorporated Organisation is a going concern and the aims and objectives and activities will continue. The Trust will continue to be mindful of and follow the Government Guidelines.

Principal sources of funds

Funding for the charity is secured through individual donors, trusts and fund-raising events.

In 2023, the Trustees are particularly grateful to the following donors: -

Donations

AS & Mrs EM Lloyd Charitable Trust
C and SJ Smith Charitable Fund
Mr & Mrs Gilmour
Anonymous donors

Grants

Sir Jules Thorn Charitable Trust

and the many friends, donors and volunteers who generously supported our many activities.

Future Plans

Important areas for development in 2024 are the refurbishment of the performance space and future technology projects. With the return to "normality" after the pandemic the Charity will be developing new fundraising activities.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
Year ended 31 December 2023**

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) and applicable laws and regulations.

The law applicable to charities 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 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 2019 FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;
- 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 applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution. The Trustees 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.

Signed on behalf of the Trustees of Linden Lodge Charitable Trust



M Elks - Chairman and Trustee

1 October 2024



C Brooks - Treasurer and Trustee

1 October 2024

**Independent Examiner's Report
To the Trustees of The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
For the year ended 31 December 2023**

I report to the Trustees on my examination of the accounts of the Linden Lodge Charitable Trust for the year ended 31 December 2023, which are set out on pages 7 to 16.

Responsibilities and basis of report

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

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

Independent examiner's report

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 Charity 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 content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Andrea L Kibble FCCA

A K Accounting Solutions Limited
Chartered Certified Accountants
Ferneberga House
Alexandra Road
Farnborough
GU14 6DQ

1 October 2024

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Statement of Financial Activities
For the year ended 31 December 2023

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
Income:					
Donations, legacies and grants	2	14,830	32,641	47,471	153,184
Other Trading Activities	3	17,123	-	17,123	7,495
Investments	4	3,464	-	3,464	523
Total		35,417	32,641	68,058	161,202
Expenditure on:					
Raising Funds	5	1,285	42	1,327	1,858
Charitable Activities	6	126,954	41,122	168,076	156,270
Support Costs	7	1,379	0	1,379	1,585
Total		129,618	41,164	170,782	159,713
Net income (expenditure)		(94,201)	(8,523)	(102,724)	1,489
Other recognised gains (losses)		-	-	-	-
Net movement in Funds	13	(94,201)	(8,523)	(102,724)	1,489
Reconciliation of Funds:					
Total Funds brought forward		246,231	18,664	264,895	263,406
Transfer between funds		(9,710)	9,710	-	-
Total funds carried forward		142,320	19,851	162,171	264,895

The notes on pages 9 to 16 form part of these financial statements

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Balance Sheet
For the year ended 31 December 2023

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
Assets					
Cash at Bank	10	143,656	19,851	163,507	264,760
Debtors	11	144	-	144	905
		143,800	19,851	163,651	265,665
Creditors	12	(1,480)	-	(1,480)	(770)
Total Net Assets		<u>142,320</u>	<u>19,851</u>	<u>162,171</u>	<u>264,895</u>
Financed by:					
Funds					
Restricted Funds 13					
Isobel Centre				2,051	5,364
Bradshaw Music Fund				6,118	6,118
Past Pupils Playground				-	-
Book Fund				5,599	-
Other				70	288
Total Restricted Funds				<u>19,851</u>	<u>18,664</u>
Unrestricted Funds 13					
Free Reserves				79,950	90,723
Designated Funds				62,370	155,508
Total Unrestricted Funds				<u>142,320</u>	<u>246,231</u>
Total Charity Funds				<u>162,171</u>	<u>264,895</u>

Approved by the Board of Trustees

Claudia Brooks, *Claudia Brooks*
Treasurer and Trustee

1 October 2024

Michael Elks, *M Elks*
Chairman and Trustee

1 October 2024

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements
For the year ended 31 December 2023**

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared on an accrual basis 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and applicable regulations.

Linden Lodge Charitable Trust meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

Judgement and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Preparation of the accounts on a going concern basis

The Linden Lodge Charitable Trust is a going concern.

Income recognition

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants and donations are only included in the SoFA when the general income recognition criteria are met. Interest includes all amounts received to 31 December 2023.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Friends' subscriptions are recognised as income earned from the provision of goods and services as income from charitable activities.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2023**

1. Accounting Policies (continued)

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Cash at bank and in hand

Cash at bank and in hand represents bank accounts where funds are available on demand.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible Fixed Assets

The charity does not hold any tangible fixed assets.

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Raising funds comprise the costs of fundraising events.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year ended 31 December 2023**

1. Accounting Policies (continued)

Grants payable

The Trustees apply the funds of The Linden Lodge Charitable Trust at their discretion and in accordance with the charitable purposes and objectives of the charity. Grants are therefore only granted to assist in the education of individual students of Linden Lodge School or provide extras to enhance their education at the school. Grants are only made for items that would not otherwise be part of the statutory provision. Grants are considered by all of the Trustees at their regular meetings. Decisions regarding regular grants (e.g. music lessons) are reviewed annually by the Trustees while others are considered in detail when requested.

Taxation

The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010. Accordingly, it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

2. Donations

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
Donations and legacies				
Individuals	14,720	7,641	22,361	62,824
Trusts	-	25,000	25,000	90,000
Friends subscriptions	110	-	110	360
	<u>14,830</u>	<u>32,641</u>	<u>47,471</u>	<u>153,184</u>

3. Other Trading Activities

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
Fundraising Events				
Open Gardens	<u>17,123</u>	<u>-</u>	<u>17,123</u>	<u>7,495</u>

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2023

4. Investment income

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
Bank Interest	<u>3,464</u>	<u>-</u>	<u>3,464</u>	<u>523</u>

5. Cost of Raising Funds

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
Cost of events	<u>1,285</u>	<u>42</u>	<u>1,327</u>	<u>1,858</u>

6. Charitable Expenditure

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
Playground	-	34,710	34,710	133,147
Music Lessons	10,660	-	10,660	6,984
Contributions made to school equipment	111,927	5,313	117,240	12,252
Past pupils	-	881	881	906
Riding	4,367	-	4,367	2,430
Events and Other	-	218	218	551
	<u>126,954</u>	<u>41,122</u>	<u>168,076</u>	<u>156,270</u>

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2023

7. Support Costs

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
Independent Examiner	850	-	850	790
Consultant Fundraiser	-	-	-	288
IT costs	98	-	98	277
Insurance	431	-	431	230
Other	-	-	-	-
	<u>1,379</u>	<u>-</u>	<u>1,379</u>	<u>1,585</u>

8. Trustees

The Trustees of the Trust were not paid or received any other benefits from employment with the charity in the year (2022 £nil). Two Trustees were reimbursed expenses of £876, relating to fundraising costs during the year (2022 – Two Trustees £1,112). No Trustee received payment for professional or other services supplied to the charity (2022 £nil).

9. Transactions and related parties

There were no material related party transactions during the year.

10. Cash and Cash Equivalents

	2023 Total £	2022 Total £
Cash in hand and at bank	<u>163,507</u>	<u>264,760</u>

The Trust owns no other assets than the cash shown above.

11. Debtors

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
Prepaid expenditure	144	-	144	99
Accrued income	-	-	-	806
	<u>144</u>	<u>-</u>	<u>144</u>	<u>905</u>

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2023**

12. Creditors

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
Trade creditors	630	-	630	(20)
Independent Examiner	850	-	850	790
	<u>1,480</u>	<u>-</u>	<u>1,480</u>	<u>770</u>

13. Funds

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

	Balance 1 January 2023 £	Incoming Resources £	Resources Expended £	Transfer between Funds £	Balance 31 December 2023 £
Unrestricted Funds					
Free reserves (Note 1)	<u>90,723</u>	<u>35,417</u>	<u>(30,637)</u>	<u>(15,553)</u>	<u>79,950</u>
Designated Funds					
Major Donations	112,500	-	(73,138)	-	39,362
Library	20,000		(25,843)	5,843	-
Information Technology (Minerva)	23,008		-	-	23,008
Total Designated Funds	<u>155,508</u>	<u>-</u>	<u>(98,981)</u>	<u>5,843</u>	<u>62,370</u>
Total Unrestricted Funds	<u>246,231</u>	<u>35,417</u>	<u>(129,618)</u>	<u>(9,710)</u>	<u>142,320</u>

Designated Funds

The Major donations fund represents major funds received to be spent on future projects.

The renovation of the library project was completed in early 2023.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2023**

12. Funds (continued)

Designated Funds (continued)

The transfer of funds from unrestricted to restricted funds is to cover a shortfall in the Playground restricted fund. The transfer of funds from unrestricted to designated is to cover a shortfall in the Library Designated Fund. Both projects were completed in 2023.

Restricted Funds

	Balance 1 January 2023	Incoming Resources	Resources Expended	Transfer between Funds	Balance 31 December 2023
		£	£	£	£
Restricted Funds					
Isobel Centre Fund	5,364	2,000	(5,313)	-	2,051
Playground	-	25,000	(34,710)	9,710	-
Bradshaw Music Fund	6,118	-	-	-	6,118
Restricted Books	-	5,641	(42)	-	5,599
Past Pupils Richley Fund	6,894		(881)		6,013
	288	-	(218)	-	70
Total Restricted Funds	18,664	32,641	(41,164)	9,710	19,851
Total Funds	264,895	68,058	(170,782)	-	162,171

Restricted Funds

The Isobel Centre Fund represents money raised for specialised equipment for use in the Centre at Linden Lodge School. The centre is being used by the families of the students at the school and those children supported by Wandsworth Sensory Support Service. The link with WSSS came to an end in 2024.

The Bradshaw Music Fund represents the proceeds of a fundraising endeavour by a music teacher specifically for music equipment at the school. Further funds have been raised and will also be used for musical equipment.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2023**

13. Funds (continued)

The Past Pupils fund represents funds raised specifically to be spent on past pupils of the school.

The Playground Fund represents grants received towards the total funds required to build the new sensory playground. All of the funds raised are restricted to the project. The project was completed in 2023.

The Restricted Book Fund represents funds raised specifically to fund sensory books. A funding appeal was launched in December 2023.

The Richley fund represents donations specifically towards the running of Richley House at Linden Lodge School. The pupils who live in this facility recommend ways to use these funds with the Trustees' approval. During the year a purchase for £218 was made (2022 £Nil).

14. Capital Commitments

The Trust had a capital commitment of £9,346 to fund Eye Gaze computers at the end of the year (2022 £nil).

THE LINDEN LODGE CHARITABLE TRUST

England & Wales - Charity number 1168169

Accounts



**Linden Lodge
Charitable Trust**
A Specialist Sensory & Physical College

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Annual Report and Financial Statements
For the year ended 31 December 2022**

Charity Number 1168169

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Contents of the Financial Statements
For the year ended 31 December 2022**

Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-16

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees
For the year ended 31 December 2022**

The Trustees of The Linden Lodge Charitable Trust present their annual report, together with the independently examined financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number

1168169

Principal Address

61 Princes Way,
Wimbledon Park,
London
SW19 6JB

Trustees

The Trustees serving during the year and to the date of this report were as follows:

Michael Elks – Chairman

Tim Bowen

Claudia Brooks - Treasurer (from February 2023)

Madeleine Cannon (from May 2023)

Anthony Cohen (until June 2022)

Pamela Green

Monique Hessing

Amelia Kidd (until July 2023)

Anita Lewisohn (until July 2023)

Marina Penna (until January 2023)

Peter Shaw

Sarah Wilson (Treasurer until February 2023)

Sally Winfield (from June 2023)

Charity Secretary

Peter Shaw

Independent Examiner

Andrea L Kibble FCCA

For and on behalf of A K Accounting Solutions Limited

Chartered Certified Accountants

Ferneberga House

Alexandra Road

Farnborough

GU14 6DQ

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
For the year ended 31 December 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Linden Lodge Charitable Trust (the Trust) is a charitable incorporated organisation (CIO) constituted on 11 July 2016 and registered with the charity commission on that date.

Recruitment and appointment of new Trustees

Trustees are recruited from existing volunteers or from those who have expressed an interest in becoming a Trustee. Every Trustee is appointed by the Board of Trustees in accordance with the constitution.

Induction and training of new Trustees

The current Trustees are all familiar with, and closely involved in the work of the charity. They were all provided with copies of the Charity Commission's booklet "The Essential Trustee", a copy of the constitution and a copy of the charity's latest report and accounts.

Organisational Structure

All Trustees give their time voluntarily and receive no remuneration or other benefits. The Trust has no employees.

There is a child protection policy in place. Disclosure and Barring Service checks are carried out on all Trustees every two years in line with statutory requirements.

OBJECTIVES AND ACTIVITIES

Charitable objectives

The charity's objectives as set out in its governing document are "to assist children and young people who have sensory impairment and/or are otherwise disabled, and their immediate families."

Public benefit

The Trust is mindful of the Charity Commission's guidance on public benefit.

How our activities deliver public benefit

Grants are given for the benefit of past and present pupils of the School who are drawn from a large number of London boroughs and other boroughs in the South East regardless of personal background, faith, or gender, who require the very specialist educational support given to Pupils who attend the School.

Grant making policy

The Trustees apply the funds of The Linden Lodge Charitable Trust at their discretion and in accordance with the charitable purposes and objectives of the charity. Grants are therefore only granted to assist in the education of individual students of Linden Lodge School or the Wandsworth Sensory Support Service. Grants are also used to provide extras to enhance

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
For the year ended 31 December 2022**

Grant making policy (continued)

their education at the school. Grants are only made for items that would not otherwise be part of the statutory provision. Grants are considered by all the Trustees at their regular meetings. Decisions regarding regular grants (e.g., music lessons) are reviewed annually by the Trustees while others are considered in detail when requested.

Contribution made by volunteers

The Trustees are grateful to the volunteers who assist in raising funds for the Trust at many fundraising events. These efforts enable the Trust to meet its objects.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

During 2022, the activities of the Trust returned to pre-pandemic levels. The Trust had turned its efforts to grant fundraising for a new sensory playground for the school which continued successfully during the year. £90,000 (2021 £33,478) of grants were raised for this project. Construction began during the year and the Playground opened in 2023. Up to date IT is a special challenge when it comes to sensory impairment. The Trust bought £8,214 of specialised software during the year for use at the school. The Trustees have agreed to make this the future focus of major donations.

During the year, the Trust paid for 183 hours of music lessons, 30 sessions with the Royal Academy of Dance and, 27 multi-pupil sessions of horseback riding.

FINANCIAL REVIEW

The Trust has funds of £264,895 at the end of the year of which £18,664 are restricted funds. The unrestricted funds include funds earmarked for approved projects not yet started and the proceeds of a major donation. The Trustees decided that these funds should be designated within unrestricted funds to make the accounts more transparent. These funds were raised or donated for general purposes allowing the trustees to prioritise their usage. £3,841 was transferred from free reserves to the restricted playground fund to cover the temporary shortfall in the restricted fund. This will be reimbursed in 2023 when the outstanding grants are received.

Risk management

The Trustees are mindful of the Risk Management guidance given by the Charity Commission and completed an in-depth review of risk in 2020. In general commitments are not made until sufficient monies have been raised. Each Trustees' meeting receives a report from the Treasurer and the Head Teacher of Linden Lodge School is present at Trustees meetings. The Trust periodically liaises with the Governors of School and the Parent Teacher group.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
Year ended 31 December 2022**

Reserves policy

The Trust makes ongoing commitments from year to year and thus maintains a minimum balance of Cash at Bank of approximately £25,000 to ensure that these can continue as well as any other unforeseen expenditure. This amount will cover music lessons and a number of annual outings for pupils of the School. Otherwise, monies raised are usually targeted towards specified projects and are expended as soon as sufficient money is raised.

Going concern

This Charitable Incorporated Organisation is a going concern the aims and objectives and activities will continue. Now that COVID-19 is no longer a pandemic, the effect on the Trust's activities has lessened. However, the trustees continue to monitor the ongoing effect it has had on operations. The Trust will continue to be mindful of and follow the Government Guidelines.

Principle sources of funds

Funding for the charity is secured through individual donors, trusts and fund-raising events.

In 2022, the Trustees are particularly grateful to the following donors: -

Donations

AS & Mrs EM Lloyd Charitable Trust
Billmeir Charitable Trust
CA Redfern Trust
Coombe Wood Golf Club
Mrs MC Morris
In Memory of Kirsten Munro
C and SJ Smith Charitable Fund
The Van Mesdeg Fund
Anonymous donors

Grants

Bailey Thomas Charitable Fund
The Beatrice Laing Trust
Taylor Family Foundation
The Clothworkers' Foundation
The Sir Jules Thorn Charitable Trust
The Wimbledon Foundation

and the many friends, donors and volunteers who generously supported our many activities.

Other grants were received during the year which were paid directly to the School.

Future Plans

The first priority in 2023 is to complete the building of the Playground. With the return to "normality" after the pandemic the Charity will be developing new fundraising activities. The area of technology to assist the students in their learning has been identified as the area of activity that the charity will be supporting.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
Year ended 31 December 2022**

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) and applicable laws and regulations.

The law applicable to charities 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 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 2019 FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;
- 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 applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution. The Trustees 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.

Signed on behalf of the Trustees of Linden Lodge Charitable Trust



M Elks - Chairman and Trustee

27 September 2023



C Brooks - Treasurer and Trustee

27 September 2023

**Independent Examiners' Report
To the Trustees of The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
For the year ended 31 December 2022**

I report to the Trustees on my examination of the accounts of the Linden Lodge Charitable Trust for the year ended 31 December 2022, which are set out on pages 7 to 16.

Responsibilities and basis of report

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

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

Independent examiner's report

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 Charity 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 content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Andrea L Kibble FCCA

A K Accounting Solutions Limited
Chartered Certified Accountants
Ferneberga House
Alexandra Road
Farnborough
GU14 6DQ

27 September 2023

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Statement of Financial Activity
For the year ended 31 December 2022

	Notes	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Income:					
Donations, legacies and grants	2	61,134	92,050	153,184	163,797
Other Trading Activities	3	7,495	-	7,495	-
Investments	4	523	-	523	21
Total		69,152	92,050	161,202	163,818
Expenditure on:					
Raising Funds	5	1,858	-	1,858	860
Charitable Activities	6	21,279	134,991	156,270	36,186
Support Costs	7	1,297	288	1,585	11,218
Total		24,434	135,279	159,713	48,264
Net income (expenditure)		44,718	(43,229)	1,489	115,554
Other recognised gains (losses)		-	-	-	-
Net movement in Funds	13	44,718	(43,229)	1,489	115,554
Reconciliation of Funds:					
Total Funds brought forward		205,354	58,052	263,406	147,852
Transfer between funds		{3,841}	3,841	-	-
Total funds carried forward		246,231	18,664	264,895	263,406

The notes on pages 9 to 16 form part of these financial statements

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Balance Sheet
For the year ended 31 December 2022

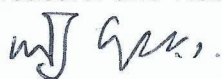
	Notes	2022 Unrestricted funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Assets					
Cash at Bank	10	246,096	18,664	264,760	264,677
Debtors	11	905	-	905	180
		247,001	18,664	265,665	264,857
Creditors	12	(770)	-	(770)	(1,451)
Total Net Assets		<u>246,231</u>	<u>18,664</u>	<u>264,895</u>	<u>263,406</u>
Financed by:					
Funds					
Restricted Funds	13				
Isobel Centre				5,364	3,314
Bradshaw Music				6,118	7,056
Fund				6,894	7,800
Past Pupils				-	39,594
Playground				288	288
Other					
Total Restricted Funds				18,664	58,052
Unrestricted Funds	13				
Free Reserves				90,723	71,752
Designated Funds				155,508	133,602
Total Unrestricted Funds				246,231	205,354
Total Charity Funds				<u>264,895</u>	<u>263,406</u>

Approved by the Board of Trustees



Claudia Brooks,
Treasurer and Trustee

27 September 2023



Michael Elks,
Chairman and Trustee

27 September 2023

The notes on pages 9 to 16 form part of these financial statements

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements
For the year ended 31 December 2022**

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared on an accrual basis 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and applicable regulations.

Linden Lodge Charitable Trust meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

Judgement and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Preparation of the accounts on a going concern basis

The Linden Lodge Charitable Trust is a going concern.

Income recognition

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants and donations are only included in the SoFA when the general income recognition criteria are met. Interest includes all amounts received to 31 December 2022.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Friends' subscriptions received in the nature of a gift are recognised in Donations and Legacies. Friends' subscriptions, which give a member the right to buy services or other benefits, are recognised as income earned from the provision of goods and services as income from charitable activities.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2022**

1. Accounting Policies (continued)

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Cash at bank and in hand

Cash at bank and in hand represents bank accounts where funds are available on demand.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible Fixed Assets

The charity does not hold any tangible fixed assets.

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Raising funds comprise the costs of fundraising events.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year ended 31 December 2022**

1. Accounting Policies (continued)

Grants payable

The Trustees apply the funds of Linden Lodge Charitable Trust at their discretion and in accordance with the charitable purposes and objectives of the charity. Grants are therefore only granted to assist in the education of individual students of Linden Lodge School or provide extras to enhance their education at the school. Grants are only made for items that would not otherwise be part of the statutory provision. Grants are considered by all of the Trustees at their regular meetings. Decisions regarding regular grants (e.g., music lessons) are reviewed annually by the Trustees while others are considered in detail when requested.

Taxation

The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010. Accordingly, it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

2. Donations

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Donations and legacies				
Individuals	60,774	2,050	62,824	128,259
Trusts	-	90,000	90,000	33,478
Friends' subscriptions	360	-	360	2,060
	<u>61,134</u>	<u>92,050</u>	<u>153,184</u>	<u>163,797</u>

3. Other Trading Activities

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Fundraising Events				
Open Gardens	<u>7,495</u>	<u>-</u>	<u>7,495</u>	<u>-</u>

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2022

4. Investment income

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Bank Interest	<u>523</u>	<u>-</u>	<u>523</u>	<u>21</u>

5. Cost of Raising Funds

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Cost of events	<u>1,858</u>	<u>-</u>	<u>1,858</u>	<u>860</u>

6. Charitable Expenditure

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Playground	-	133,147	133,147	-
Music Lessons	6,984	-	6,984	8,049
Contributions made to school equipment	11,314	938	12,252	25,497
Past pupils	-	906	906	-
Riding	2,430	-	2,430	1,440
Events and Other	551	-	551	1,200
	<u>21,279</u>	<u>134,991</u>	<u>156,270</u>	<u>36,186</u>

During 2022, fundraising for the Isobel Centre continued, funding extra equipment for the activities in the centre.

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2022

7. Support Costs

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Independent Examiner	790	-	790	750
Consultant Fundraiser	-	288	288	9,884
IT costs	277	-	277	264
Insurance	230	-	230	216
Other	-	-	-	104
	<u>1,297</u>	<u>288</u>	<u>1,585</u>	<u>11,218</u>

8. Trustees

The Trustees of the Trust were not paid or received any other benefits from employment with the charity in the year (2021 £nil). Three Trustees were reimbursed expenses of £1,112, relating to fundraising costs during the year (2021 – Two Trustees £83). No Trustee received payment for professional or other services supplied to the charity (2021 £nil).

9. Transactions and related parties

There were no material related party transactions during the year.

10. Cash and Cash Equivalents

	2022 Total £	2021 Total £
Cash in hand and at bank	<u>264,760</u>	<u>264,677</u>

The Trust owns no other assets than the cash shown above.

11. Debtors

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Prepaid expenditure	99	-	99	180
Accrued income	806	-	806	-
	<u>905</u>	<u>-</u>	<u>905</u>	<u>180</u>

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2022

12. Creditors

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Trade creditors	(20)	-	(20)	701
Independent Examiner	790	-	790	750
	<u>770</u>	<u>-</u>	<u>770</u>	<u>1,451</u>

13. Funds

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

	Balance 1 January 2022	Incoming Resources £	Resources Expended £	Transfer between Funds £	Balance 31 December 2022 £
Unrestricted Funds					
Free reserves (Note 1)	71,752	39,032	(16,220)	(3,841)	90,723
Designated Funds					
Major Donations	112,500	-	-	-	112,500
Library Information Technology (Minerva)	10,000	10,000	-	-	20,000
	11,102	20,120	(8,214)	-	23,008
Total Designated Funds	<u>133,602</u>	<u>30,120</u>	<u>(8,214)</u>	<u>-</u>	<u>155,508</u>
Total Unrestricted Funds	<u>205,354</u>	<u>69,152</u>	<u>(24,434)</u>	<u>(3,841)</u>	<u>246,231</u>

Designated Funds

The Major donations fund represents major funds received to be spent on future projects.

The Trust has agreed to give £20,000 for renovation of the library. This was completed in early 2023.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2022**

13. Funds (continued)

Designated Funds (continued)

In 2021 the Trust committed £25,000 towards the upgrading of IT hardware and software for the Minerva class. Spending continued throughout 2022 with a further donation from an anonymous donor added to the fund.

The transfer of funds of £3,841 from unrestricted to restricted funds is to cover a shortfall in the Playground restricted fund at the end of the year.

Restricted Funds

	Balance 1 January 2022	Incoming Resources	Resources Expended	Transfer between Funds	Balance 31 December 2022
		£	£	£	£
Restricted Funds					
Isobel Centre Fund	3,314	2,050	-	-	5,364
Playground Bradshaw	39,594	90,000	(133,435)	3,841	-
Music Fund	7,056	-	(938)	-	6,118
Past Pupils	7,800	-	(906)	-	6,894
Richley Fund	288	-	-	-	288
Total Restricted Funds	58,052	92,050	(135,279)	3,841	18,664
Total Funds	263,406	161,202	(159,713)	-	264,895

Restricted Funds

The Isobel Centre Fund represents ongoing money raised for specialised equipment for use in the Centre at Linden Lodge School. The centre is being used by the families of the students at the school and those children supported by Wandsworth Sensory Support Service.

The Bradshaw Music Fund represents the proceeds of a fundraising endeavour by a music teacher specifically for music equipment at the school. Further funds have been raised and will also be used for musical equipment.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2022**

13. Funds (continued)

The Past Pupils fund represents funds raised specifically to be spent on past pupils of the school.

The Playground Fund represents grants received towards the total funds required to build the new sensory playground. All of the funds raised are restricted to the project.

The Richley fund represents donations specifically towards the running of Richley House at Linden Lodge School. The pupils who live in this facility recommend ways to use these funds with the Trustees approval. During the year no purchases were made (2021 £1,212).

14. Capital Commitments

The Trust had no capital commitments at the end of the year. (2021 £nil). The Trustees did approve, before the year end, the sum of £25,842 for large equipment within the School's library to be spent in January 2023.

THE LINDEN LODGE CHARITABLE TRUST

England & Wales - Charity number 1168169

Accounts



**Linden Lodge
Charitable Trust**

A Specialist Sensory & Physical College



**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Annual Report and Financial Statements
For the year ended 31 December 2021**

Charity Number 1168169

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Contents of the Financial Statements
For the year ended 31 December 2021**

Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-16

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees
For the year ended 31 December 2021**

The Trustees of The Linden Lodge Charitable Trust present their annual report, together with the independently examined financial statements of the charity for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number

1168169

Principal Address

61 Princes Way,
Wimbledon Park,
London
SW19 6JB

Trustees

The Trustees serving during the year and to the date of this report were as follows:

Michael Elks – Chairman

Monique Blase
Tim Bowen (from November 2021)
Anthony Cohen (until June 2022)
Pamela Green
Jane Gulliford (until May 2021)
Neila Hardwick (until July 2020)
Amelia Kidd
Anita Lewisohn
Marina Penna
Peter Shaw
Sarah Wilson – Treasurer

Charity Secretary

Peter Shaw

Independent Examiner

Andrea L Kibble FCCA
For and on behalf of A K Accounting Solutions Limited
Chartered Certified Accountants
Ferneberga House
Alexandra Road
Farnborough
GU14 6DQ

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
For the year ended 31 December 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Linden Lodge Charitable Trust (the Trust) is a charitable incorporated organisation (CIO) constituted on 11 July 2016 and registered with the charity commission on that date.

Recruitment and appointment of new Trustees

Trustees are recruited from existing volunteers or from those who have expressed an interest in becoming a Trustee. Every Trustee is appointed by the Board of Trustees in accordance with the constitution.

Induction and training of new Trustees

The current Trustees are all familiar with, and closely involved in the work of the charity. They were all provided with copies of the Charity Commission's booklet "The Essential Trustee", a copy of the constitution and a copy of the charity's latest report and accounts.

Organisational Structure

All Trustees give their time voluntarily and receive no remuneration or other benefits. The Trust has no employees.

There is a child protection policy in place. Disclosure and Barring Service checks are carried out on all Trustees every two years in line with statutory requirements.

OBJECTIVES AND ACTIVITIES

Charitable objectives

In 2020, the charity's objectives as set out in its governing document were "to assist children and young people under 25 who have sensory impairment and/or are otherwise disabled, and their immediate families." The Trustees approved a change to these objects in June 2020 to remove the words "under 25" to enable the work with past pupils. The change was registered with the Charities Commission.

Public benefit

The Trust is mindful of the Charity Commission's guidance on public benefit.

How our activities deliver public benefit

Grants are given for the benefit of past and present pupils of the School who are drawn from a large number of London boroughs and other boroughs in the South East regardless of personal background, faith, or gender, who require the very specialist educational support given to Pupils who attend the School.

Grant making policy

The Trustees apply the funds of The Linden Lodge Charitable Trust at their discretion and in accordance with the charitable purposes and objectives of the charity. Grants are therefore only granted to assist in the education of individual students of Linden Lodge School or the Wandsworth Sensory Support Service. Grants are also used to provide extras to enhance.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
For the year ended 31 December 2021**

Grant making policy - continued

their education at the school. Grants are only made for items that would not otherwise be part of the statutory provision. Grants are considered by all the Trustees at their regular meetings. Decisions regarding regular grants (e.g., music lessons) are reviewed annually by the Trustees while others are considered in detail when requested.

Contribution made by volunteers

The Trustees are grateful to the volunteers who assist in raising funds for the Trust at many fundraising events. These efforts enable the Trust to meet its objects.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The coronavirus pandemic continued to affect the charity in 2021. The school reopened slowly due to the special needs of the pupils and due to the strict government guidelines, the Trust was unable to hold any fundraisers. The Trust turned its efforts to grant fundraising for a new sensory playground for the school. Working towards a target of £200,000 and with the help of a fundraising consultant £33,478 of grant funding was raised in 2021. The Trust also paid £10,387 for the renovation of an outbuilding into a café. This enhances the pupils' independence and teaches the older pupils some retail skills. Up to date IT is a special challenge when it comes to sensory impairment. The Trust bought £13,428 of specialised software during the year for use at the school.

During the year, the Trust paid for 190 hours of music lessons, 1 music workshops with the Young Shakespeare Company and, 16 multi-pupil sessions of horseback riding. The level of these activities was affected by the pandemic

FINANCIAL REVIEW

The Trust has funds of £263,406 at the end of the year of which £58,052 are restricted funds. The unrestricted funds include funds earmarked for approved projects not yet started and the proceeds of a major donation. The Trustees decided that these funds should be designated within unrestricted funds to make the accounts more transparent. These funds were raised or donated for general purposes allowing the trustees to prioritise their usage. £157,887 of free reserves were transferred to the designated fund during the year. £16,000 was transferred from free reserves to the restricted playground fund representing the Trust's contribution to the project.

Risk management

The Trustees are mindful of the Risk Management guidance given by the Charity Commission and completed an in-depth review of risk in 2020. In general commitments are not made until sufficient monies have been raised. Each Trustees' meeting receives a report from the Treasurer and the Head Teacher of Linden Lodge School is present at Trustees meetings. The Trust periodically liaises with the Governors of School and the Parent Teacher group.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
Year ended 31 December 2021**

Reserves policy

The Trust makes ongoing commitments from year to year and thus maintains a minimum balance of Cash at Bank of approximately £20,000 to ensure that these can continue as well as any other unforeseen expenditure. This amount will cover music lessons and a number of annual outings for pupils of the School. Otherwise, monies raised are usually targeted towards specified projects and are expended as soon as sufficient money is raised.

Going concern

This Charitable Incorporated Organisation is a going concern the aims and objectives and activities will continue. The Trustees are obviously aware of the impact Covid-19 is having on the charity sector and therefore this is being monitored on a regular basis. The Trust will continue to be mindful of and follow the Government Guidelines.

Principle sources of funds

Funding for the charity is secured through individual donors, trusts and fund-raising events.

In 2021, the Trustees are particularly grateful to the following donors: -

Donations

AS & Mrs EM Lloyd Charitable Trust
Billmeir Charitable Trust
CA Redfern Trust
In Memory of Kirsten Munro
The Estate of James Leek
The Van Mesdeg Fund
Anonymous donors

Grants

Birkdale Trust for the Hearing Impaired
Screwfix Foundation
The Generation Trust
Toy Trust
Wimbledon Foundation

and the many friends and donors who generously supported our many activities.

Future Plans

The Trust will continue to use the fundraising consultant to raise the rest of the funds for the playground. Other major projects are being evaluated and further fundraising appeals will take place. It is hoped that we will be able to hold some face-to-face events in 2022 while continuing to follow Covid Guidelines.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
Year ended 31 December 2021**

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) and applicable laws and regulations.

The law applicable to charities 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 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 2015 FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;
- 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 applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution. The Trustees 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.

Signed on behalf of the Trustees of Linden Lodge Charitable Trust



M Elks - Chairman and Trustee

26 September 2022



S Wilson - Treasurer and Trustee

26 September 2022

**Independent Examiners' Report
To the Trustees of The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
For the year ended 31 December 2021**

I report to the Trustees on my examination of the accounts of the Linden Lodge Charitable Trust for the year ended 31 December 2021, which are set out on pages 7 to 16.

Responsibilities and basis of report

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

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

Independent examiner's report

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 Charity 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 content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Andrea L Kibble FCCA

A K Accounting Solutions Limited
Chartered Certified Accountants
Ferneberga House
Alexandra Road
Farnborough
GU14 6DQ

6 OCTOBER 2022

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Statement of Financial Activity
For the year ended 31 December 2021

	Notes	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £	2020 Total £
Income:					
Donations, legacies and grants	2	128,319	35,478	163,797	56,190
Other Trading Activities	3	-	-	-	35,913
Investments	4	21	-	21	91
Total		128,340	35,478	163,818	92,194
Expenditure on:					
Raising Funds	5	860	-	860	1,972
Charitable Activities	6	34,974	1,212	36,186	56,202
Support Costs	7	1,334	9,884	11,218	2,296
Total		37,168	11,096	48,264	60,470
Net income		91,172	24,382	115,554	31,724
Other recognised gains (losses)		-	-	-	-
Net movement in Funds	13	91,172	24,382	115,554	31,724
Reconciliation of Funds:					
Total Funds brought forward		130,182	17,670	147,852	116,128
Transfer between funds		(16,000)	16,000	-	-
Total funds carried forward		205,354	58,052	263,406	147,852

The notes on pages 9 to 16 form part of these financial statements

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Balance Sheet
For the year ended 31 December 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total £	2020 Total £
Assets					
Cash at Bank	10	206,625	58,052	264,677	143,242
Debtors	11	180	-	180	7,599
		206,805	58,052	264,857	150,541
Creditors	12	(1,451)	-	(1,451)	(2,989)
Total Net Assets		205,354	58,052	263,406	147,852
Financed by:					
Funds					
Restricted Funds	13				
Isobel Centre				3,314	1,314
Bradshaw Music Fund				7,056	7,056
Past Pupils				7,800	7,800
Playground				39,594	-
Other				288	1,500
Total Restricted Funds				58,052	17,670
Unrestricted Funds	13				
Free Reserves				71,752	130,182
Designated Funds				133,602	-
Total Unrestricted Funds				205,354	130,182
Total Charity Funds				263,406	147,852

Approved by the Board of Trustees

Sarah Wilson
Sarah Wilson CPA, CA,
Treasurer and Trustee

26 September 2022

Michael Elks
Michael Elks,
Chairman and Trustee

26 September 2022

The notes on pages 9 to 16 form part of these financial statements

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements
For the year ended 31 December 2021**

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared on an accrual basis 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) and the Charities Act 2011 and applicable regulations.

Linden Lodge Charitable Trust meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

Judgement and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Preparation of the accounts on a going concern basis

The Linden Lodge Charitable Trust is a going concern.

Income recognition

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants and donations are only included in the SoFA when the general income recognition criteria are met. Interest includes all amounts received to 31 December 2021.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Friends' subscriptions received in the nature of a gift are recognised in Donations and Legacies. Friends' subscriptions, which give a member the right to buy services or other benefits, are recognised as income earned from the provision of goods and services as income from charitable activities.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2021**

1. Accounting Policies (continued)

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Cash at bank and in hand

Cash at bank and in hand represents bank accounts where funds are available on demand.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible Fixed Assets

The charity does not hold any tangible fixed assets.

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Raising funds comprise the costs of fundraising events.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year ended 31 December 2021**

1. Accounting Policies (continued)

Grants payable

The Trustees apply the funds of Linden Lodge Charitable Trust at their discretion and in accordance with the charitable purposes and objectives of the charity. Grants are therefore only granted to assist in the education of individual students of Linden Lodge School or provide extras to enhance their education at the school. Grants are only made for items that would not otherwise be part of the statutory provision of Wandsworth Council. Grants are considered by all of the Trustees at their regular meetings. Decisions regarding regular grants (e.g., music lessons) are reviewed annually by the Trustees while others are considered in detail when requested.

Taxation

The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010. Accordingly, it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

2. Donations, legacies and grants

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £	2020 Total £
Individuals	126,259	2,000	128,259	52,230
Trusts	-	33,478	33,478	2,500
Friends' subscriptions	2,060	-	2,060	1,460
	<u>128,319</u>	<u>35,478</u>	<u>163,797</u>	<u>56,190</u>

3. Other Trading Activities

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £	2020 Total £
Fundraising Events				
Bridge event	-	-	-	3,320
Covid appeal	-	-	-	32,593
	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,913</u>

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2021**

4. Investment income

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £	2020 Total £
Bank Interest	<u>21</u>	<u>-</u>	<u>21</u>	<u>91</u>

5. Cost of Raising Funds

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £	2020 Total £
Cost of events	<u>860</u>	<u>-</u>	<u>860</u>	<u>1,972</u>

6. Charitable Expenditure

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £	2020 Total £
Pandemic assistance	-	-	-	18,500
Music Lessons	8,049	-	8,049	6,747
Contributions made to school equipment	23,815	1,212	25,497	19,731
Family Centre (Isobel Centre)	-	-	-	7,299
Past pupils	-	-	-	2,200
Riding	1,440	-	1,440	-
Events and Other	1,200	-	1,200	1,725
	<u>34,974</u>	<u>1,212</u>	<u>36,186</u>	<u>56,202</u>

During 2021, fundraising for the Isobel Centre continued, funding extra equipment for the activities in the centre.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2021**

7. Support Costs

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £	2020 Total £
Independent Examiner	750	-	750	700
Consultant Fundraiser	-	9,884	9,884	1,200
IT costs	264	-	264	226
Insurance	216	-	216	170
Other	104	-	104	-
	<u>1,334</u>	<u>9,884</u>	<u>11,218</u>	<u>2,296</u>

8. Trustees

The Trustees of the Trust were not paid or received any other benefits from employment with the charity in the year (2020 £nil). Two Trustees were reimbursed expenses of £99, relating to fundraising costs during the year (2020 – One Trustee £83). No Trustee received payment for professional or other services supplied to the charity (2020 £nil).

9. Transactions and related parties

There were no related party transactions during the year.

10. Cash and Cash Equivalents

	2021 Total £	2020 Total £
Cash in hand and at bank	<u>264,677</u>	<u>143,242</u>

The Trust owns no other assets than the cash shown above.

11. Debtors

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £	2020 Total £
Prepaid expenditure	180	-	180	300
Linden Lodge School	-	-	-	7,299
	<u>180</u>	<u>-</u>	<u>180</u>	<u>7,599</u>

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2021**

12. Creditors

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £	2020 Total £
Trade creditors	701	-	701	9,145
Independent Examiner	750	-	750	680
Deferred income	-	-	-	2,450
	<u>1,451</u>	<u>-</u>	<u>1,451</u>	<u>12,275</u>

13. Funds

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

	Balance 1 January 2021 £	Incoming Resources £	Resources Expended £	Transfer between Funds £	Balance 31 December 2021 £
Unrestricted Funds					
Free reserves (Note 1)	130,182	128,340	(12,883)	(173,887)	71,752
Designated Funds					
Major Donations	-	-	-	112,500	112,500
Library	-	-	-	10,000	10,000
Information Technology (Minerva)	-	-	(13,898)	25,000	11,102
Cafe	-	-	(10,387)	10,387	-
Total Designated Funds	<u>-</u>	<u>-</u>	<u>(24,285)</u>	<u>157,887</u>	<u>133,602</u>
Total Unrestricted Funds	<u>130,182</u>	<u>128,340</u>	<u>(37,168)</u>	<u>(16,000)</u>	<u>205,354</u>

Designated Funds

The Major donations fund represents major funds received to be spent on future projects.

The Trust has agreed to give £10,000 towards a proposed renovation of the library.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2021**

13. Funds (continued)

Designated Funds (continued)

The Trust has committed £25,000 towards the upgrading of IT hardware and software for the Minerva class. This has been partially spent during the year.

The Trust agreed to fund the renovation of and outbuilding into a café. The funds were committed and spent during the year.

The £16,000 transfer of funds from unrestricted to restricted funds is the Trust's contribution to the Playground project.

Restricted Funds

	Balance 1 January 2021	Incoming Resources	Resources Expended	Transfer between Funds	Balance 31 December 2021
		£	£	£	£
Restricted Funds					
Isobel Centre Fund	1,314	2,000	-	-	3,314
Playground	-	33,478	(9,884)	16,000	39,594
Bradshaw Music Fund	7,056	-	-	-	7,056
Past Pupils	7,800	-	-	-	7,800
Richley Fund	1,500	-	(1,212)	-	288
Total Restricted Funds	17,670	35,478	(11,096)	16,000	58,052
Total Funds	147,852	163,818	(48,264)	-	263,406

Restricted Funds

The Isobel Centre Fund represents ongoing money raised for specialised equipment for use in the Centre at Linden Lodge School. The centre is being used by the families of the students at the school and those children supported by Wandsworth Sensory Support.

The Playground Fund represents grants received towards the total funds required to build the new sensory playground. All the funds raised are restricted to the project.

The Bradshaw Music Fund represents the proceeds of a fundraising endeavour by a music teacher specifically for music equipment at the school. Further funds have been raised and will also be used for musical equipment.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (continued)
For the year 31 December 2021**

13. Funds (continued)

The Past Pupils fund represents funds raised specifically to be spent on past pupils of the school.

The Richley fund represents donations specifically towards the running of Richley House at Linden Lodge School. The pupils who live in this facility recommend ways to use these funds with the Trustees approval. During the year £1,212 was used to purchase a new adapted television.

14. Capital Commitments

The Trust had no capital commitments at the end of the year. (2020: £nil).

THE LINDEN LODGE CHARITABLE TRUST

England & Wales - Charity number 1168169

Accounts



**Linden Lodge
Charitable Trust**

A Specialist Sensory & Physical College

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Annual Report and Financial Statements
For the year ended 31 December 2020**

Charity Number 1168169

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Contents of the Financial Statements
For the year ended 31 December 2020**

Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-15

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees
For the year ended 31 December 2020**

The Trustees of The Linden Lodge Charitable Trust present their annual report, together with the independently examined financial statements of the charity for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number

1168169

Principal Address

61 Princes Way,
Wimbledon Park,
London
SW19 6JB

Trustees

The Trustees serving during the year and to the date of this report were as follows:

Michael Elks – Chairman

Monique Blase (from January 2020)

Anthony Cohen

Pamela Green

Jane Gulliford (until May 2021)

Neila Hardwick (until July 2020)

Amelia Kidd

Anita Lewisohn

Marina Penna

Peter Shaw

Sarah Wilson – Treasurer

Charity Secretary

Peter Shaw

Independent Examiner

Andrea L Kibble FCCA

For and on behalf of A K Accounting Solutions Limited

Chartered Certified Accountants

Minster House

126a High St Whitton

Twickenham

Middlesex

TW2 7LL

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
For the year ended 31 December 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Linden Lodge Charitable Trust (the Trust) is a charitable incorporated organisation (CIO) constituted on 11 July 2016 and registered with the charity commission on that date.

Recruitment and appointment of new Trustees

Trustees are recruited from existing volunteers or from those who have expressed an interest in becoming a Trustee. Every Trustee is appointed by the Board of Trustees in accordance with the constitution.

Induction and training of new Trustees

The current Trustees are all familiar with, and closely involved in the work of the charity. They were all provided with copies of the Charity Commission's booklet "The Essential Trustee", a copy of the constitution and a copy of the charity's latest report and accounts.

Organisational Structure

All Trustees give their time voluntarily and receive no remuneration or other benefits. The Trust has no employees.

There is a child protection policy in place. Disclosure and Barring Service checks are carried out on all Trustees every two years in line with statutory requirements.

OBJECTIVES AND ACTIVITIES

Charitable objectives

In 2020, the charity's objectives as set out in its governing document were "to assist children and young people under 25 who have sensory impairment and/or are otherwise disabled, and their immediate families." The Trustees approved a change to these objects in June 2020 to remove the words "under 25" to enable the work with past pupils. The change was registered with the Charities Commission.

Public benefit

The Trust is mindful of the Charity Commission's guidance on public benefit.

How our activities deliver public benefit

Grants are given for the benefit of past and present pupils of the School who are drawn from a large number of London boroughs and other boroughs in the South East regardless of personal background, faith, or gender, who require the very specialist educational support given to Pupils who attend the School.

Grant making policy

The Trustees apply the funds of The Linden Lodge Charitable Trust at their discretion and in accordance with the charitable purposes and objectives of the charity. Grants are therefore only granted to assist in the education of individual students of Linden Lodge School or the Wandsworth Sensory Support Service. Grants are also used to provide extras to enhance

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
For the year ended 31 December 2020**

Grant making policy - continued

their education at the school. Grants are only made for items that would not otherwise be part of the statutory provision. Grants are considered by all the Trustees at their regular meetings. Decisions regarding regular grants (e.g. music lessons) are reviewed annually by the Trustees while others are considered in detail when requested.

Contribution made by volunteers

The Trustees are grateful to the volunteers who assist in raising funds for the Trust at many fundraising events. These efforts enable the Trust to meet its objects.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The Trustees expected 2020 to be a year of successful fundraisers with several planned. Only the annual bridge event took place. In March 2020, because of the coronavirus pandemic, all of the remaining events were cancelled. The Trust was able to change its plans quickly as there were sufficient reserves for any unforeseen expenditure. A successful Covid-19 appeal was launched and raised £32,593 of unrestricted funds. The Trust redirected its activities to supporting the families of pupils who were suddenly caring for their vulnerable children with a significant reduction in the normal support. The Trust distributed £11,300 worth of food vouchers for many families and a £7,200 for a sensory toy for every pupil. Excess funds from the appeal are being used in repurposing activities at the school as a result of government guidelines.

During the year, the Trust paid for 160 hours of music lessons, 11 music workshops, 7 multi-pupil sessions of horseback riding. This was a considerable reduction from the normal annual costs in this area.

FINANCIAL REVIEW

The Trust has funds of £147,852 at the end of the year of which £17,670 are restricted funds. Many of these reserved funds are intended for activities that have been paused or postponed. The funds will be spent when the activities resume and the restricted funds will be spent for the purpose they were donated. The unrestricted funds are at a healthy level of £130,182 and these will be used in the future to finance activities and other needs of the students and their families of Linden Lodge School and the Wandsworth Sensory Support unit which is based at the school. No fundraising events have been held since the beginning of the pandemic. However, the Trust has launched a new website which has been used to raise awareness of the school's activities and to keep the major donors engaged.

Risk management

The Trustees are mindful of the Risk Management guidance given by the Charity Commission and completed an in depth review of risk during the year. In general commitments are not made until sufficient monies have been raised. Each Trustees' meeting receives a report from the Treasurer and the Head Teacher of Linden Lodge School is present at all Trustees meetings. The Trust periodically liaises with the Governors of School.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
Year ended 31 December 2020**

Reserves policy

The Trust makes ongoing commitments from year to year and thus maintains a minimum balance of Cash at Bank of approximately £20,000 to ensure that these can continue as well as any other unforeseen expenditure. This amount will cover music lessons and a number of annual outings for pupils of the School. Otherwise, monies raised are usually targeted towards specified projects and are expended as soon as sufficient money is raised.

Going concern

This Charitable Incorporated Organisation is a going concern the aims and objectives and activities will continue. The Trustees are obviously aware of the impact Covid-19 is having on the charity sector and therefore this is being monitored on a regular basis. The Trust will continue to be mindful of and follow the Government Guidelines.

Principle sources of funds

Funding for the charity is secured through individual donors, trusts and fund-raising events.

In 2020, the Trustees are particularly grateful to the following donors: -

AS & Mrs EM Lloyd Charitable Trust
Billmeir Charitable Trust
C & SJ Smith Charitable Fund
Wimbledon Foundation
AJ & SP Byfield
CR Clark
L Fattel
R Keers
O Lewisohn
J Wall
Three anonymous donors

and the many friends and donors who generously supported our many activities.

Future Plans

As part of the Trustees attempt to diversify income streams, the Trust has contracted with a professional fundraiser to assist in raising funds for a new specialised playground at the school. The Trust will also continue to support music lessons and other activities using reserves to finance the activities. Once the Government Pandemic Guidelines allow larger events, the Trustees will consider the best way to reintroduce fundraising events.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees (continued)
Year ended 31 December 2020**

Statement of Trustees Responsibilities

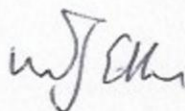
The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable laws and regulations.

The law applicable to charities 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 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 2015 FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;
- 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 applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution. The Trustees 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.

Signed on behalf of the Trustees of Linden Lodge Charitable Trust



M Elks - Chairman and Trustee

13 August 2021



S Wilson - Treasurer and Trustee

13 August 2021

**Independent Examiners' Report
To the Trustees of The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
For the year ended 31 December 2020**

I report to the Trustees on my examination of the accounts of the Linden Lodge Charitable Trust for the year ended 31 December 2020, which are set out on pages 7 to 15.

Responsibilities and basis of report

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

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

Independent examiner's report

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 Charity 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 content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Andrea L Kibble FCCA

A K Accounting Solutions Limited
Chartered Certified Accountants
Minster House
126a High Street, Whitton
Twickenham, Middlesex TW2 7LL

13 AUGUST 2021

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Statement of Financial Activity
For the year ended 31 December 2020

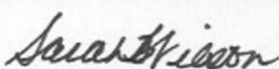
	Notes	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total £	2019 Total £
Income:					
Donations and legacies	2	38,190	18,000	56,190	56,767
Other Trading Activities	3	35,913	-	35,913	24,232
Investments	4	91	-	91	134
Total		74,194	18,000	92,194	81,133
Expenditure on:					
Raising Funds	5	1,972	-	1,972	2,860
Charitable Activities	6	26,972	29,230	56,202	42,592
Support Costs	7	2,296	-	2,296	924
Total		31,240	29,230	60,470	46,376
Net income (expenditure)		42,954	(11,230)	31,724	34,757
Other recognised gains (losses)		-	-	-	-
Net movement in Funds	13	42,954	(11,230)	31,724	34,757
Reconciliation of Funds:					
Total Funds brought forward		88,932	27,196	116,128	81,371
Transfer between funds		(1,704)	1,704	-	-
Total funds carried forward		130,182	17,670	147,852	116,128

The notes on pages 9 to 15 form part of these financial statements

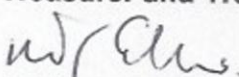
The Linden Lodge Charitable Trust
 (A Charitable Incorporated Organisation)
 Registration number: 1168169
 Balance Sheet
 For the year ended 31 December 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total £	2019 Total £
Assets					
Cash at Bank	10	132,871	10,371	143,242	128,403
Debtors	11	300	7,299	7,599	-
		<u>133,171</u>	<u>17,670</u>	<u>150,841</u>	<u>128,403</u>
Creditors	12	(2,989)	-	(2,989)	(12,275)
Total Net Assets		<u>130,182</u>	<u>17,670</u>	<u>147,852</u>	<u>116,128</u>
Financed by:					
Funds					
Restricted Funds	13				
Family Centre (Isobel Centre) Appeal				1,314	6,113
Bradshaw Music Fund				7,056	10,083
Past Pupils				7,800	10,000
Other				1,500	1,000
Total Restricted Funds				<u>17,670</u>	<u>27,196</u>
Unrestricted Funds	13				
Free Reserves				130,182	88,932
Total Charity Funds				<u>147,852</u>	<u>116,128</u>

Approved by the Board of Trustees


 Sarah Wilson CPA, CA,
 Treasurer and Trustee

13 August 2021


 Michael Elks,
 Chairman and Trustee

13 August 2021

The notes on pages 9 to 15 form part of these financial statements

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements
For the year ended 31 December 2020**

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared on an accrual basis 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) and the Charities Act 2011 and applicable regulations.

Linden Lodge Charitable Trust meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

Judgement and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Preparation of the accounts on a going concern basis

The Linden Lodge Charitable Trust is a going concern.

Income recognition

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants and donations are only included in the SoFA when the general income recognition criteria are met. Interest includes all amounts received to 31 December 2020.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Friends' subscriptions received in the nature of a gift are recognised in Donations and Legacies. Friends' subscriptions, which give a member the right to buy services or other benefits, are recognised as income earned from the provision of goods and services as income from charitable activities.

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (Continued)
For the year 31 December 2020**

1. Accounting Policies - continued

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Cash at bank and in hand

Cash at bank and in hand represents bank accounts where funds are available on demand.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible Fixed Assets

The charity does not hold any tangible fixed assets.

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Raising funds comprise the costs of fundraising events.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements
For the year ended 31 December 2020

1. Accounting Policies - continued

Grants payable

The Trustees apply the funds of Linden Lodge Charitable Trust at their discretion and in accordance with the charitable purposes and objectives of the charity. Grants are therefore only granted to assist in the education of individual students of Linden Lodge School or provide extras to enhance their education at the school. Grants are only made for items that would not otherwise be part of the statutory provision of Wandsworth Council. Grants are considered by all of the Trustees at their regular meetings. Decisions regarding regular grants (e.g. music lessons) are reviewed annually by the Trustees while others are considered in detail when requested.

Taxation

The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010. Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

2. Donations

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total £	2019 Total £
Donations and legacies				
Individuals	36,730	15,500	52,230	28,112
Trusts	-	2,500	2,500	24,815
Friends subscriptions	1,460	-	1,460	3,840
	<u>38,190</u>	<u>18,000</u>	<u>56,190</u>	<u>56,767</u>

3. Other Trading Activities

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total £	2019 Total £
Fundraising Events				
Open gardens	-	-	-	7,499
Bridge event	3,320	-	3,320	4,215
Covid Appeal	32,593	-	32,593	-
Other	-	-	-	12,518
	<u>35,913</u>	<u>-</u>	<u>35,913</u>	<u>24,232</u>

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (Continued)
For the year 31 December 2020

4. Investment income

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total £	2019 Total £
Bank Interest	<u>91</u>	<u>-</u>	<u>91</u>	<u>134</u>

5. Cost of Raising Funds

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total £	2019 Total £
Cost of events	<u>1,972</u>	<u>-</u>	<u>1,972</u>	<u>2,860</u>

6. Charitable Expenditure

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total £	2019 Total £
Pandemic assistance	18,500	-	18,500	-
Music Lessons	6,747	-	6,747	15,448
Contributions made to school equipment	-	19,731	19,731	8,000
Family Centre (Isobel Centre)	-	7,299	7,299	10,000
Past pupils	-	2,200	2,200	1,360
Leavers activities	-	-	-	2,166
Riding	-	-	-	2,070
Events and Other	1,725	-	1,725	3,548
	<u>26,972</u>	<u>29,230</u>	<u>56,202</u>	<u>42,592</u>

During 2020, fundraising for the Isobel Centre continued, funding extra equipment for the activities in the centre.

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (Continued)
For the year 31 December 2020

7. Support Costs

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total £	2019 Total £
Independent Examiner	700	-	700	610
Consultant Fundraiser	1,200	-	1,200	-
IT costs	226	-	226	144
Insurance	170	-	170	170
	2,296	-	2,296	924

8. Trustees

The Trustees of the Trust were not paid or received any other benefits from employment with the charity in the year (2019 £nil). One Trustee was reimbursed expenses of £83, relating to website costs during the year (2019 – One Trustee £584). No Trustee received payment for professional or other services supplied to the charity (2019 £nil).

9. Transactions and related parties

There were no material related party transactions during the year.

10. Cash and Cash Equivalents

	2020 Total £	2019 Total £
Cash in hand and at bank	143,242	128,403

The Trust owns no other assets than the cash shown above.

11. Debtors

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total £	2019 Total £
Prepaid expenditure	300	-	300	-
Linden Lodge School	-	7,299	7,299	-
	300	7,299	7,599	-

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (Continued)
For the year 31 December 2020

12. Creditors

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total £	2019 Total £
Trade creditors	2,289	-	2,289	9,145
Independent Examiner	700	-	700	680
Deferred income	-	-	-	2,450
	<u>2,989</u>	<u>-</u>	<u>2,989</u>	<u>12,275</u>

13. Funds

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

	Balance 1 January 2020	Incoming Resources £	Resources Expended £	Transfer between Funds £	Balance 31 December 2020 £
Unrestricted Funds					
Free reserves (Note 1)	88,932	74,194	(31,240)	(1,704)	130,182
Restricted Funds					
Isobel Centre Fund	6,113	2,500	(7,299)	-	1,314
Jasmine Centre	-	15,000	(16,704)	1,704	-
Bradshaw Music Fund	10,083	-	(3,027)	-	7,056
Past Pupils	10,000	-	(2,200)	-	7,800
Richley Fund	1,000	500	-	-	1,500
Total Restricted Funds	<u>27,196</u>	<u>18,000</u>	<u>(29,230)</u>	<u>1,704</u>	<u>17,670</u>
Total Funds	<u>116,128</u>	<u>92,194</u>	<u>(60,470)</u>	<u>-</u>	<u>147,852</u>

**The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements (Continued)
For the year 31 December 2020**

13. Funds (continued)

Restricted Funds

The Isobel Centre Fund represents ongoing money raised for specialised equipment for use in the Centre at Linden Lodge School. The centre is being used by the families of the students at the school and those children supported by Wandsworth Sensory Support.

The Bradshaw Music Fund represents the proceeds of a fundraising endeavour by a music teacher specifically for music equipment at the school. Further funds have been raised and will also be used for musical equipment.

The Past Pupils fund represents funds raised specifically to be spent on past pupils of the school.

The Jasmine Centre Fund was created this year to accommodate a restricted anonymous donation of £15,000 towards the refurbishment of this centre for early years education of young sensory impaired children. The Trustees agreed to transfer the remaining cost of the refurbishment from general funds.

The Richley fund represents donations specifically towards the running of Richley House at Linden Lodge School. The pupils who live in this facility recommend ways to use these funds with the Trustees approval.

14. Capital Commitments

The Trust had no capital commitments at the end of the year. (2019: £nil).