



**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**

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**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

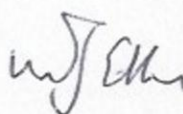
The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable laws and regulations.

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

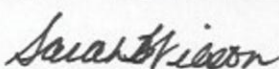
	Notes	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total £	2019 Total £
Income:					
Donations and legacies	2	38,190	18,000	56,190	56,767
Other Trading Activities	3	35,913	-	35,913	24,232
Investments	4	91	-	91	134
Total		74,194	18,000	92,194	81,133
Expenditure on:					
Raising Funds	5	1,972	-	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

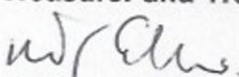
The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Registration number: 1168169
Balance Sheet
For the year ended 31 December 2020

	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	-
		133,171	17,670	150,841	128,403
Creditors	12	(2,989)	-	(2,989)	(12,275)
Total Net Assets		130,182	17,670	147,852	116,128
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				17,670	27,196
Unrestricted Funds	13				
Free Reserves				130,182	88,932
Total Charity Funds				147,852	116,128

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
	<u>2,296</u>	<u>-</u>	<u>2,296</u>	<u>924</u>

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	<u>143,242</u>	<u>128,403</u>

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	-
	<u>300</u>	<u>7,299</u>	<u>7,599</u>	<u>-</u>

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).