



**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)
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For the year ended 31 December 2022**

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**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

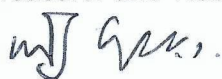
	Notes	2022 Unrestricted funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Assets					
Cash at Bank	10	246,096	18,664	264,760	264,677
Debtors	11	905	-	905	180
		247,001	18,664	265,665	264,857
Creditors	12	(770)	-	(770)	(1,451)
Total Net Assets		246,231	18,664	264,895	263,406
Financed by:					
Funds					
Restricted Funds	13				
Isobel Centre				5,364	3,314
Bradshaw Music					
Fund				6,118	7,056
Past Pupils				6,894	7,800
Playground				-	39,594
Other				288	288
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				264,895	263,406

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	<u>551</u>	<u>-</u>	<u>551</u>	<u>1,200</u>
	<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	10,000	10,000	-	-	20,000
Information Technology (Minerva)	11,102	20,120	(8,214)	-	23,008
Total Designated Funds	133,602	30,120	(8,214)	-	155,508
Total Unrestricted Funds	205,354	69,152	(24,434)	(3,841)	246,231

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	39,594	90,000	(133,435)	3,841	-
Bradshaw 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.