

# LINGFIELD COLLEGE CRISIS SUPPORT FUND

England & Wales · Charity number 1201352

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2022-12-15

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

## Contact

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**Address** Lingfield College  
Racecourse Road  
Lingfield  
RH7 6PH

**Phone** 01342832407

**Email** [charity@lingfieldcollege.co.uk](mailto:charity@lingfieldcollege.co.uk)

**Website** [www.lingfieldcollege.co.uk](http://www.lingfieldcollege.co.uk)

## Activities

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**Objects:** FOR THE PUBLIC BENEFIT, TO ADVANCE THE EDUCATION OF PUPILS WHO HAVE BEEN DISPLACED DUE TO WAR, PARTICULARLY, BUT NOT EXCLUSIVELY, IN UKRAINE THROUGH THE PROVISION OF FINANCIAL SUPPORT TO ENABLE THEM TO STUDY AT LINGFIELD COLLEGE INCLUDING EXTRA-CURRICULAR ACTIVITIES, AND ANY SUCH PROVISION IN CONNECTION WITH THEIR EDUCATION AS THE TRUSTEES DEEM NECESSARY UNDER THE CIRCUMSTANCES.

**Activities:** To provide relief and assistance for pupils who have been displaced due to the war in Ukraine (or any other subsequent crisis). It seeks to financially support them as pupils whilst studying at Lingfield College by defraying the expenses incurred through educational provision, extra-curricular activities, and any such provision as the trustees deem necessary under the circumstances

## Classification

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- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

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- Surrey

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£1,920	£5,127	-	-
2024-08-31	£5,420	£5,175	-	-
2023-08-31	£38,149	£11,563	-	-

## Trustees

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Name	Role	Appointed
AMIRA COOPER		2023-11-12
ANGELA BRASSETT		2022-12-15
Peter Samuels		2022-10-06
Richard Bool		2022-10-06

**LINGFIELD COLLEGE CRISIS SUPPORT FUND**

England & Wales - Charity number 1201352

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# Accounts

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Charity Registration No. 1201352

**LINGFIELD COLLEGE CRISIS SUPPORT FUND**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**



One Bell Lane  
Lewes  
East Sussex  
BN7 1JU

**LINGFIELD COLLEGE CRISIS SUPPORT FUND**

**COMPANY INFORMATION**

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**Trustees**  
Ms A Brassett  
Mr P Samuels  
Mr Richard Bool  
Ms Amira Cooper

**Charity number** 1201352

**Accountants**  
TC Group  
One Bell Lane  
Lewes  
East Sussex  
BN7 1JU

LINGFIELD COLLEGE CRISIS SUPPORT FUND

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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The Trustees report was approved by the Board of Trustees.



Mr P Samuels

Trustee

Date: 05/02/2026

LINGFIELD COLLEGE CRISIS SUPPORT FUND

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

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	Notes	Restricted funds 2025 £	Restricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	2	1,920	5,345
Investments	3	-	75
<b>Total income</b>		<u>1,920</u>	<u>5,420</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>5,127</u>	<u>5,175</u>
<b>Total expenditure</b>		<u>5,127</u>	<u>5,175</u>
<b>Net income/(expenditure) and movement in funds</b>		<u>(3,207)</u>	<u>245</u>
<b>Reconciliation of funds:</b>			
Fund balances at 1 September 2024		<u>26,831</u>	<u>26,586</u>
<b>Fund balances at 31 August 2025</b>		<u>23,624</u>	<u>26,831</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**LINGFIELD COLLEGE CRISIS SUPPORT FUND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2025**

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**1 Accounting policies**

**Charity information**

Lingfield College Crisis Support Fund is a Charitable Organisation established by a charitable trust deed dated 15 December 2022. The register charity number is 1201352. The registered address is Lingfield College, Racecourse Road, Lingfield, Surrey, RH7 6PH.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

LINGFIELD COLLEGE CRISIS SUPPORT FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

*Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Restricted funds 2025 £	Restricted funds 2024 £
Donations and gifts	1,920	5,345

3 Income from investments

	Restricted funds 2025 £	Restricted funds 2024 £
Interest receivable	-	75

LINGFIELD COLLEGE CRISIS SUPPORT FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Amount owed by parent undertaking	-	370
	<u>          </u>	<u>          </u>

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Amount owed to parent undertaking	3,942	-
	<u>          </u>	<u>          </u>

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
Crisis support fund	26,831	1,920	(5,127)	23,624
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Previous year:				
	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
Crisis support fund	26,586	5,420	(5,175)	26,831
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The fund is to enable Lingfield College to provide relief and assistance for pupils who have been displaced due to the war in Ukraine (or any other subsequent crisis). It seeks to financially support them as pupils whilst studying at Lingfield College by defraying the expenses incurred through educational provision, extra-curricular activities, and any such provision as the trustees deem necessary under the circumstances

**LINGFIELD COLLEGE CRISIS SUPPORT FUND**

England & Wales - Charity number 1201352

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# Accounts

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**LINGFIELD COLLEGE CRISIS SUPPORT FUND**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**



One Bell Lane  
Lewes  
East Sussex  
BN7 1JU

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Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

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**COMPANY INFORMATION**

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<b>Trustees</b>	Ms A Brassett Mr P Samuels Mr Richard Bool Ms Amira Cooper	(Appointed 12 November 2023)
<b>Charity number</b>	1201352	
<b>Independent examiner</b>	TC Group One Bell Lane Lewes East Sussex BN7 1JU	

**TRUSTEES REPORT**

**FOR THE YEAR ENDED 31 AUGUST 2024**

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The Trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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).

**Objectives and activities**

For the public benefit, to provide relief and assistance for pupils who have been displaced due to the war in Ukraine (or any other subsequent crisis). It seeks to financially support them as pupils whilst studying at Lingfield College by defraying the expenses incurred through educational provision, extra-curricular activities, and any such provision as the trustees deem necessary under the circumstances

*Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**

*Significant activities and achievements against objectives*

The majority of the donations this year were gifted in lieu of wedding gifts for one of the Trustees.

**Financial review**

The expenditure has meant that 5 Ukrainian students studying at Lingfield College were able to enjoy trips, uniform, music lessons, transport and other extras like any other student studying at Lingfield College.

**Structure, governance and management**

The charity was established on 15 December 2022 as a charitable incorporated organisation.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms A Brassett

Mr P Samuels

Mr Richard Bool

Ms Amira Cooper

(Appointed 12 November 2023)

*Recruitment and appointment of trustees*

The Charity is required to have a minimum of three Trustees. New Trustees are invited, when appropriate, and following an interview process to join the board after being assessed by the existing Trustees as to their suitability regarding their personal competence, specialist skills, and availability.

**TRUSTEES REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 AUGUST 2024***

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The Trustees report was approved by the Board of Trustees.

.....

Mr P Samuels

**Trustee**

Date: .....

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF LINGFIELD COLLEGE CRISIS SUPPORT FUND**

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I report to the Trustees on my examination of the financial statements of Lingfield College Crisis Support Fund (the charity) for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. 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 statement**

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**TC Group**

One Bell Lane  
Lewes  
East Sussex  
BN7 1JU

Dated: .....

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

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	Notes	Restricted funds 2024 £	Restricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	2	5,345	4,945
Charitable activities	3	-	33,132
Investments	4	75	72
<b>Total income</b>		<u>5,420</u>	<u>38,149</u>
<b>Expenditure on:</b>			
Charitable activities	5	<u>5,175</u>	<u>11,563</u>
<b>Total expenditure</b>		<u>5,175</u>	<u>11,563</u>
<b>Net income and movement in funds</b>		245	26,586
<b>Reconciliation of funds:</b>			
Fund balances at 1 September 2023		<u>26,586</u>	-
<b>Fund balances at 31 August 2024</b>		<u>26,831</u>	<u>26,586</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**BALANCE SHEET**

**AS AT 31 AUGUST 2024**

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	10	370		26,586	
Cash at bank and in hand		26,461		-	
		<u>26,831</u>		<u>26,586</u>	
<b>Net current assets</b>			<u>26,831</u>		<u>26,586</u>
<b>The funds of the charity</b>					
Restricted income funds	11		26,831		26,586
			<u>26,831</u>		<u>26,586</u>

The financial statements were approved by the Trustees on .....

.....  
Mr P Samuels  
Trustee

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024**

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**1 Accounting policies**

**Charity information**

Lingfield College Crisis Support Fund is a Charitable Organisation established by a charitable trust deed dated 15 December 2022. The register charity number is 1201352. The registered address is Lingfield College, Racecourse Road, Lingfield, Surrey, RH7 6PH.

**1.1 Reporting period**

The previous period was the first year of the charity and was a short period from 15 December 2022 to 31 August 2023. The current year is the year ended 31 August 2024. The comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

**1.2 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.3 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.4 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.5 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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**1 Accounting policies**

**(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**1.6 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.8 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Restricted funds 2024 £	Restricted funds 2023 £
Donations and gifts	5,345	4,945

3 Income from charitable activities

	Restricted funds 2024 £	Restricted funds 2023 £
<b>Charitable activities</b>		
Scholarships	-	33,132

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

4 Income from investments

	Restricted funds 2024 £	Restricted funds 2023 £
Interest receivable	75	72
	<u>75</u>	<u>72</u>

5 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
<b>Direct costs</b>		
Trips, uniforms, music lessons and transport costs	4,450	11,563
Bank charges	125	-
	<u>4,575</u>	<u>11,563</u>
<b>Share of support and governance costs (see note 6)</b>		
Support	600	-
	<u>5,175</u>	<u>11,563</u>
<b>Analysis by fund</b>		
Restricted funds	<u>5,175</u>	<u>11,563</u>

6 Support costs allocated to activities

	Charitable activities 2024 £	Total 2023 £
Governance	600	-
	<u>600</u>	<u>-</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

**8 Employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

**9 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**10 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Amount owed by parent undertaking	370	26,586
	<u>          </u>	<u>          </u>

**11 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1</b>	<b>Incoming</b>	<b>Resources</b>	<b>At 31 August</b>
	<b>September</b>	<b>resources</b>	<b>expended</b>	<b>2024</b>
	<b>2023</b>			
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Crisis support fund	26,586	5,420	(5,175)	26,831
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous period:</b>				
	<b>At 1</b>	<b>Incoming</b>	<b>Resources</b>	<b>At 31 August</b>
	<b>September</b>	<b>resources</b>	<b>expended</b>	<b>2023</b>
	<b>2022</b>			
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Crisis support fund	-	38,149	(11,563)	26,586
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

11 Restricted funds

(Continued)

The fund is to enable Lingfield College to provide relief and assistance for pupils who have been displaced due to the war in Ukraine (or any other subsequent crisis). It seeks to financially support them as pupils whilst studying at Lingfield College by defraying the expenses incurred through educational provision, extra-curricular activities, and any such provision as the trustees deem necessary under the circumstances

12 Analysis of net assets between funds

	<b>Restricted funds 2024 £</b>
<b>At 31 August 2024:</b>	
Current assets/(liabilities)	26,831
	<u>26,831</u>
	<u><u>26,831</u></u>
	<b>Restricted funds 2023 £</b>
<b>At 31 August 2023:</b>	
Current assets/(liabilities)	26,586
	<u>26,586</u>
	<u><u>26,586</u></u>

13 Related party transactions

There were no disclosable related party transactions during the year.

**LINGFIELD COLLEGE CRISIS SUPPORT FUND**

England & Wales - Charity number 1201352

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# Accounts

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Charity Registration No. 1201352

**LINGFIELD COLLEGE CRISIS SUPPORT FUND**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2023**



One Bell Lane  
Lewes  
East Sussex  
BN7 1JU

## LINGFIELD COLLEGE CRISIS SUPPORT FUND

### TRUSTEES REPORT

**FOR THE PERIOD ENDED 31 AUGUST 2023**

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The Trustees present their annual report and financial statements for the period ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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).

#### **Objectives and activities**

For the public benefit, to provide relief and assistance for pupils who have been displaced due to the war in Ukraine (or any other subsequent crisis). It seeks to financially support them as pupils whilst studying at Lingfield College by defraying the expenses incurred through educational provision, extra-curricular activities, and any such provision as the trustees deem necessary under the circumstances

#### *Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

The majority of the donations this year were gifted in lieu of wedding gifts for one of the Trustees.

#### **Financial review**

The expenditure has meant that 5 Ukrainian students studying at Lingfield College were able to enjoy trips, uniform, music lessons, transport and other extras like any other student studying at Lingfield College.

#### **Structure, governance and management**

The charity was established on 15 December 2022 as a charitable incorporated organisation.

The Trustees who served during the period and up to the date of signature of the financial statements were:

Ms A Brassett	(Appointed 15 December 2022)
Mr P Samuels	(Appointed 15 December 2022)
Mr Richard Bool	(Appointed 15 December 2022)
Ms Amira Cooper	(Appointed 12 November 2023)

#### *Recruitment and appointment of trustees*

The Charity is required to have a minimum of three Trustees. New Trustees are invited, when appropriate, and following an interview process to join the board after being assessed by the existing Trustees as to their suitability regarding their personal competence, specialist skills, and availability.

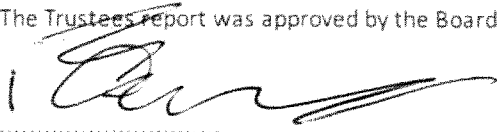
LINGFIELD COLLEGE CRISIS SUPPORT FUND

TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2023

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The Trustees report was approved by the Board of Trustees.



Mr P Samuels

Trustee

Date: 25/10/2024

**LINGFIELD COLLEGE CRISIS SUPPORT FUND**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF LINGFIELD COLLEGE CRISIS SUPPORT FUND**

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I report to the Trustees on my examination of the financial statements of Lingfield College Crisis Support Fund (the charity) for the period ended 31 August 2023.

**Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. 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 statement**

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



**David Martin**  
**TC Group**

Office: Lewes

Dated: 11 November 2024

**LINGFIELD COLLEGE CRISIS SUPPORT FUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE PERIOD ENDED 31 AUGUST 2023**

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	Notes	Restricted funds 2023 £
<b>Income from:</b>		
Donations and legacies	2	4,945
Charitable activities	3	33,132
Investments	4	72
		<hr/>
<b>Total income</b>		<b>38,149</b>
<b>Expenditure on:</b>		
Charitable activities	5	11,563
		<hr/>
<b>Total expenditure</b>		<b>11,563</b>
		<hr/> <hr/>
<b>Net income and movement in funds</b>		<b>26,586</b>
<b>Reconciliation of funds:</b>		
Fund balances at 15 December 2022		-
		<hr/>
<b>Fund balances at 31 August 2023</b>		<b>26,586</b>
		<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

LINGFIELD COLLEGE CRISIS SUPPORT FUND

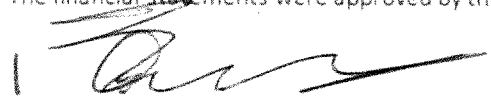
BALANCE SHEET

AS AT 31 AUGUST 2023

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	Notes	2023 £	£
<b>Current assets</b>			
Debtors	9	26,586	
		<u>          </u>	
<b>Net current assets</b>			26,586
			<u>          </u>
<b>The funds of the charity</b>			
Restricted income funds	10		26,586
			<u>          </u>
			26,586
			<u>          </u>

The financial statements were approved by the Trustees on 25/10/2024

  
.....  
Mr P. Samuels  
Trustee

## LINGFIELD COLLEGE CRISIS SUPPORT FUND

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 AUGUST 2023

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#### 1 Accounting policies

##### Charity information

Lingfield College Crisis Support Fund is a Charitable Organisation established by a charitable trust deed dated 15 December 2022. The register charity number is 1201352. The registered address is Lingfield College, Racecourse Road, Lingfield, Surrey, RH7 6PH.

##### 1.1 Reporting period

This is the first period of the charity.

##### 1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.3 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

LINGFIELD COLLEGE CRISIS SUPPORT FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2023

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**1 Accounting policies** (Continued)

**1.6 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.8 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

LINGFIELD COLLEGE CRISIS SUPPORT FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2023

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1 Accounting policies (Continued)

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

Restricted  
funds  
2023  
£

Donations and gifts 4,945

3 Income from charitable activities

Restricted  
funds  
2023  
£

**Charitable activities**

Scholarships 33,132

4 Income from investments

Restricted  
funds  
2023  
£

Interest receivable 72

LINGFIELD COLLEGE CRISIS SUPPORT FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2023

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5 Expenditure on charitable activities

	Charitable activities 2023 £
<b>Direct costs</b>	
Trips, uniforms, music lessons and transport costs	11,563
	<u>          </u>
<b>Analysis by fund</b>	
Restricted funds	11,563
	<u>          </u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

7 Employees

The average monthly number of employees during the period was:

	2023 Number
Total	-
	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

	2023 £
<b>Amounts falling due within one year:</b>	
Amount owed by parent undertaking	26,586
	<u>          </u>

**LINGFIELD COLLEGE CRISIS SUPPORT FUND**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE PERIOD ENDED 31 AUGUST 2023**

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**10 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 15 December 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 August 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Crisis support fund	-	38,149	(11,563)	26,586
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The fund is to enable Lingfield College to provide relief and assistance for pupils who have been displaced due to the war in Ukraine (or any other subsequent crisis). It seeks to financially support them as pupils whilst studying at Lingfield College by defraying the expenses incurred through educational provision, extra-curricular activities, and any such provision as the trustees deem necessary under the circumstances

**11 Analysis of net assets between funds**

	<b>Restricted funds 2023 £</b>
<b>At 31 August 2023:</b>	
Current assets/(liabilities)	26,586
	<u>          </u>
	<u>          </u>

**12 Related party transactions**

There were no disclosable related party transactions during the period.