

Registered number: 08296570
Charity number: 1150971

Lingfield United Trust

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

Prepared By:
Unsworth's Accountancy Services Ltd
Chartered Certified
39 Stockwell Road
East Grinstead
West Sussex
RH19 4BD

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

TRUSTEES

Mrs M. Wardell (Chairman - resigned 19 June 2024)
Mrs G. Williams (appointed joint Chair on 19 June 2024)
Mr R. Young (appointed joint Chair on 19 June 2024)
Mrs S. Martin
Mrs E. Marten (resigned 19 June 2024)
Mrs S. Calamassi
Rev I. Whitley
Mrs R. Hackett (appointed 19 June 2024)
Mr P. Wilkin (appointed 19 June 2024)

REGISTERED OFFICE

1 HoChee Cottages
Plough Road, Dormansland
Lingfield
Surrey
RH7 6PS

COMPANY NUMBER

08296570

CHARITY NUMBER

1150971

ACCOUNTANTS

Unsworth's Accountancy Services Ltd
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**ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2024**

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FOR THE YEAR ENDED 30 NOVEMBER 2024
TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 30 November 2024

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was primarily the maintenance of the almshouses and the provision of almshouse accommodation. The secondary activity is the distribution of annual gifted income to the poor and the needy.

The objects of the charity remain:

- the provision and maintenance of Almshouse Accommodation
- the provision of Grants for assistance to those meeting the charity's criteria and resident within the parishes of Dormansland, Lingfield and Baldwins Hill

ANNUAL ACTIVITIES

We set out below the works that Lingfield United Trust has carried out in these respects over the year of these accounts:

- We continue to maintain our two Almshouses known as HoChee Cottages, Plough Road, Dormansland. A resident who had been in occupation since 2009 was admitted to a Care Home in the summer of 2024. We placed advertisements for the vacancy and received a dozen completed applications. We followed the guidance of the Almshouse Association to select our new resident. She moved into 1 HoChee Cottages in October 2024. The couple at number 2 have lived there since 2013.
- The Quinquennial Inspection Report and a Fire Safety Check led to the installation of new Fire Doors for both cottages. These lead into the communal front porch. Fire retardant material has been placed to ensure a complete separation of the dwellings in the loft. Both cottages have been repainted inside and out. Remedial work to correct damp affecting a chimney and wall at number 2 has recently been completed as well as roof repairs. Work to clear the garden of number 1 was undertaken in advance of the new resident occupying the cottage. Trustees use a contractor to maintain the boundary hedges and to mow the lawns. We arranged for the removal of some ash trees near the boundary fence. The residents are responsible for maintaining their own gardens.

THE PROVISION OF GRANTS AND AWARDS

The Henry Smith Charity continued to make grants available for Lingfield United Trust to distribute. Small sums of money from ancient investments were also available for charitable purposes.

At Christmas 2023 the Trustees issued cheques to 123 households. The amount for a single applicant was £80 and couples received £100. A total of £10,560 was paid to the beneficiaries.

Throughout the year we received requests to help individuals and families with the purchase of items needed in the home. This included a washing machine for someone struggling with taking their washing to the launderette on the bus. We helped with the cost of warm boots and paid for a family to attend a family member's graduation. We assisted with some essential bills where arrears had arisen due to external circumstances.

The Henry Smith Charity had awarded us a 3-year grant to support the provision of Warm Spaces in Lingfield and Dormansland. The grant of £4,000 per annum was distributed based on winter opening hours (1st November 2023 to the end of February 2024) when attendees could be sure of access to a warm space, a friendly welcome and a free hot drink. We advertised the times and locations in the local free press. Six venues received support through this initiative. The third year of the grant is enabling LUT to provide similar assistance through the winter of 2024 to 2025.

Lingfield United Trust made grants of £1,000 to Lingfield Primary School and £500 to Dormansland Primary School based on the number of pupils they serve and the number of children receiving free school meals. The grants were used to support children to access educational opportunities, such as class outings, whose parents could not afford to fund these activities

FOR THE YEAR ENDED 30 NOVEMBER 2024

TRUSTEES' REPORT

We gave further support for children with grants of £500 each to the Youth Hub in Lingfield and the one proposed for Dormansland.

We responded to a request from St Catherine's Hospice and awarded a grant of £1,000.

Volunteers at Dormansland War Memorial Hall have been working hard to make it a welcoming venue for all. We awarded them a second grant of £2,000

In November 2024 we received 126 applications for a Christmas grant from 93 single households and 33 couples. They fulfilled the criteria of being over 60, living in our catchment area and confirming that they were in financial need. The grant was held at £80 per individual and £100 for a couple. LUT issued the Christmas cheques by the end of November.

LEGAL STATUS

Lingfield United Charities was a charity founded on 3rd February 1953 by the consolidation of eleven smaller charities. One of the eleven charities was the Charlotte HoChee Almshouses for which the Trustees are responsible. The income of the combined charities is applied for the benefit of the poor in the ancient parish of Lingfield in Surrey. Lingfield United Charities became incorporated on 16th November 2012 and hence changed its name to Lingfield United Trust and is now registered with the Charity Commission under its new name. The objectives of the charity remain the same and the change was undertaken as a means of safeguarding our future status. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

FINANCIAL PERFORMANCE

It is the policy of the Trustees to distribute fully the annual income of the Charity whilst retaining sufficient reserves for adequate provision for the almshouses which were extensively renovated and completed by July 2013. The insurance value of the properties is now indexed linked and was increased to £569,686 for the current year. Trustee indemnity insurance was also renewed.

The principal incomes for the Charity is derived from the Weekly Maintenance Charge paid by the tenants of £8,106 (2023: £10,000); the regular grant from the Henry Smith Charity of £18,450 (2023: £29,375 which is an increased amount of £13,300 plus the accrual reversal of £12,075 following the agreement of the Henry Smith Charity, as the Christmas distributions were paid out in November).

The total income amounted to £26,688 (2023: £39,505) including interest credited to the Cyclical Maintenance Fund and transfers from the M&G Repair Fund and a warm hub receipt of £4,000 for 2023/24 received in August 2023 which was deferred from last year to match the payments out made this year.

The expenditure, excluding the movement in the investments of £19,610 (2023: £806), in the year totalled £45,397 (2023: £44,901). During the year, £18,869 (2023: £19,005) was given out in grants and the Christmas distribution. Throughout the year we continued to consider any approaches to us for assistance which met the charity's criteria and made payments accordingly.

Throughout this period, we maintained our 2 Almshouses known as HoChee Cottages in Plough Road, Dormansland.

Dissatisfaction with the service we received from our bank led to the decision to move our everyday banking to the Co-op. Long-term savings remain with M&G and CCLA.

STRUCTURE GOVERNANCE AND MANAGEMENT

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are also Members and have signed a written declaration of willingness to act as a charity trustee of the Charity. Under the requirements of the Memorandum and Articles of Association the trustees when complete will consist of at least seven and not more than ten persons who being individuals are over the age of eighteen, all of whom must support the Objects.

FOR THE YEAR ENDED 30 NOVEMBER 2024

TRUSTEES' REPORT

The Trustees must hold at least four meetings a year with the quorum being three Trustees at least or one third of the Trustees (if greater).

One third (or the number nearest one third) of the Trustees must retire at each AGM each year, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A retiring Trustee, who is eligible under Article 3.3, may be reappointed. At our AGM on 19 June 2024, Marion Wardell (Chairman) and Enid Marten tendered their permanent resignations.

We were pleased to welcome Ruth Hackett and Paul Wilkin to the Board of Trustees. The other Trustees remained in post. Gill Williams and Richard Young were elected as Joint Chairpersons.

At the next AGM in July 2025, Susan Calamassi will retire by rotation and, being eligible, will offer herself for re-election.

Any expenses claimed by a Trustee or the Clerk have been set out in note 8 of the accounts.

In accordance with Government and Charity Commission Guidelines, the Trustees have written formal policies for Lingfield United Trust in 2022, which cover: -

- Data protection
- Safeguarding
- Equality and diversity
- Complaints procedure

These are available on the Lingfield United Trust website, or from the Clerk or Chairman.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Company law and charity legislation require the Trustees to prepare the financial statements annually which present a true and fair view of the state of affairs of the Charity and of its financial activities. In preparing the financial statements the Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards and statements of recommended accounting practice have been adopted and followed; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act 1993 and the Housing Act 1996. They are also responsible for safeguarding the assets of the Charity and hence for taking steps for the prevention and detection of fraud and other irregularities.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

FOR THE YEAR ENDED 30 NOVEMBER 2024

TRUSTEES' REPORT

This report was approved by the Board of Trustees on 1 July 2025

Mrs G. Williams (joint Chair) and Mr R. Young (joint Chair)

Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 30 NOVEMBER 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LINGFIELD UNITED TRUST

I report on the accounts of the company for the year ended 30 November 2024 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 30 NOVEMBER 2024**

INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

.....
Date: 1 July 2025

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**Statement of Financial Activities
for the year ended 30 November 2024**

			2024	2023
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	18,450	-	18,450	29,375
Income from Investments	131	-	132	130
Income from charitable activities	8,106	-	8,106	10,000
Total Income and endowments	26,687	-	26,688	39,505
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	25,787	-	25,787	44,095
Total Expenses	25,787	-	25,787	44,095
Net gains on investments				
Net Income	900	-	901	(4,590)
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	900	-	901	(4,590)
Total funds brought forward	523,064	-	523,064	527,655
Net funds carried forward	523,964	-	523,965	523,065

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

BALANCE SHEET AT 30 NOVEMBER 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	3	320,000	328,000
Investments	4	156,375	136,765
		<u>476,375</u>	<u>464,765</u>
CURRENT ASSETS			
Cash at bank and in hand		<u>48,346</u>	<u>62,853</u>
		48,346	62,853
CREDITORS: Amounts falling due within one year	5	<u>757</u>	<u>4,553</u>
NET CURRENT ASSETS		<u>47,589</u>	<u>58,300</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>523,964</u>	<u>523,065</u>
CAPITAL AND RESERVES			
Unrestricted funds	7		
General fund		166,408	166,408
Designated funds		<u>357,556</u>	<u>356,657</u>
		<u>523,964</u>	<u>523,065</u>

For the year ending 30 November 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 1 July 2025 and signed on their behalf by

Gill Williams

Mrs G. Williams (joint Chair)

Trustee

R. Young

Mr R. Young (joint Chair)

Trustee

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2024

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Cash Flow Statement

The Company is exempt from including a statement of cash flows in its accounts in accordance with Financial Reporting Standard for Smaller Entities (effective January 2015).

1c. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land And Buildings	straight line 2%
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1d. Turnover

Turnover represents the rental amounts and investment income received in the year.

1e. Investments

Fixed asset investments are shown at market value.

2. EMPLOYEES

Average number of employees

2024 No.	2023 No.
-------------	-------------

3. TANGIBLE FIXED ASSETS

	Land And Buildings £	Total £
Cost		
At 1 December 2023	400,000	400,000
At 30 November 2024	400,000	400,000
Depreciation		
At 1 December 2023	72,000	72,000
For the year	8,000	8,000
At 30 November 2024	80,000	80,000
Net Book Amounts		
At 30 November 2024	320,000	320,000
At 30 November 2023	328,000	328,000

4. FINANCIAL ASSETS

	Investments	Other Investments	Total
	£	£	£
Cost			
At 1 December 2023	136,765	136,765	
Additions	19,610	19,610	
At 30 November 2024	156,375	156,375	
Amortisation			
Net Book Amounts			
At 30 November 2024	156,375	156,375	
At 30 November 2023	136,765	136,765	

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	757	4,553
	<u>757</u>	<u>4,553</u>

6. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 30 November 2024 there were 7 members.

7. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	166,408	-	-	-	166,408
Henry Smith Charity	3,894	18,450	(18,869)	-	3,475
No's 1 and 2 HoChee Cottages	215,998	8,106	(26,528)	-	197,576
Investment income	136,764	131	19,610	-	156,505
	<u>523,064</u>	<u>26,687</u>	<u>(25,787)</u>	<u>-</u>	<u>523,964</u>

Henry Smith Charity

Distribution of its annual gifted income for the benefit of the poor and needy in the ancient parish of Lingfield, including Baldwins Hill and Dormansland.

No's 1 and 2 HoChee Cottages

The maintenance (including depreciation of the buildings) of the almshouses, HoChee Cottages, that the charity owns, together with the provision of accommodation to persons who have limited means, are over 60 and have lived in the ancient parish of Lingfield, including Baldwins Hill and Dormansland, for at least 5 years.

Investment income

CCLA Investment & M&G Emergency Repair Funds

Cyclical maintenance fund

Cyclical maintenance fund held at Co-Op 35 day account

M&G Emergency Repair Fund

M&G Emergency Repair Fund

8. RELATED PARTY TRANSACTIONS

The clerk honorarium payments in the year was £1,000 (2023: £2,000). Expenses totalling £482 (2023: £450 to A. Baker) were repaid to A. Baker in the year.

Lingfield United Trust

Incoming Resources for the year ended 30 November 2024

	2024	2023
	£	£
Incoming resources		
Incoming resources from generated funds		
Grant income		
Henry Smith Charity	18,450	29,375
	18,450	29,375
	<u>18,450</u>	<u>29,375</u>
Investment income		
William Saxby	49	48
John Piggott	9	9
Hochee and Lowdell	51	50
Arthur Paul	6	6
Sidney Poole	5	5
Mary Stenning	2	2
John Hole	2	2
E. B. Wearing	2	2
St Clairs	6	6
	132	130
	<u>132</u>	<u>130</u>
No's 1 and 2 Hochee Cottages		
Weekly Maintenance Charge	8,106	10,000
	8,106	10,000
	<u>8,106</u>	<u>10,000</u>
	<u>26,688</u>	<u>39,505</u>

Expenses
for the year ended 30 November 2024

	2024	2023
	£	£
Expenses		
Costs of generating funds		
Charitable Activities		
Accommodation		
General distribution	7,740	15,005
Other grants of gifts	11,129	9,786
Clerk's honorarium	1,000	2,000
Clerk's expenses	327	450
Almshouses insurance	691	703
Repairs and renovation	14,083	7,643
Training	200	-
Accountancy fees	1,229	713
Trustees insurance	292	292
Postage, stationery and office supplies	53	-
Subscriptions	327	221
Sundry expenses	326	88
Depreciation of land and buildings	8,000	8,000
Profit on other investments revaluation	(19,610)	(806)
	<u>25,787</u>	<u>44,095</u>
	<u>25,787</u>	<u>44,095</u>