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 2025

Charity Number 1168169

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
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For the year ended 31 December 2025

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The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Report of the Trustees
For the year ended 31 December 2025

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 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number
1168169

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

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

Tim Bowen – Chairman (from 16 July 2025)

Monique Blase
Claudia Brooks - Treasurer
Michael Elks (until 16 July 2025 and re-appointed 16 July 2026)
Dr Christopher Elliott
Pamela Green (until July 2024 and re-appointed 16 July 2025)
Anita Lewisohn
Peter Shaw (until 12.11.2025)
Sally Winfield
Julia Rawlinson (appointed 07.11.2025)

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

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. All trustees have had Disclosure and Barring Service checks carried out and they are renewed periodically.

OBJECTIVES AND ACTIVITIES

Charitable objectives

The charity's objectives as set out in its governing document (as amended on 11 June 2020 with the consent of the Charity Commission) are to assist children and young people under 25 who have sensory impairment and/or are otherwise disabled, and their immediate families, and past pupils of Linden Lodge School and their immediate families. Those who can benefit are:

A. Pupils of Linden Lodge School and their immediate families
B. Children and young people with sensory impairment in the London Borough of Wandsworth or elsewhere in Greater London and their immediate families
C. Past pupils of Linden Lodge School and their immediate families

Public benefit

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

How our activities deliver public benefit

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

Grant making policy

The Trustees apply the funds of The Linden Lodge Charitable Trust at their discretion and in accordance with the charitable purposes and objectives of the charity. Grants are therefore only granted to assist in the education of individual students of Linden Lodge School. Grants are also used to provide extras to enhance their education at the school. Grants are 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 2025, with the help of a large donation, the Trust facilitated the funding of an immersive technology teaching tool at the cost of £50,000. Furthermore, £36,789 was spend on the refurbishment of Richley House completing this project. In addition, the refurbishment of the SPACe performance area was commenced and £82,822 was spent on project phases 1& 2.

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

FINANCIAL REVIEW

The Trust has funds of £197,120 at the end of the year of which £80,338 are restricted funds. The unrestricted funds include funds earmarked for approved projects not yet started and the proceeds of a major donation. The Trustees decided that these funds should be designated within unrestricted funds to make the accounts more transparent. These funds were raised or donated for general purposes allowing the trustees to prioritise their usage.

Risk management

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

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

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

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

In 2025, the Trustees are particularly grateful to the following donors: -

Donations

Marion Foundation
Mr Nick Macnay
The Charles Lewis Foundation
C and SJ Smith Charitable Fund
Van Mesdag Fund
Anonymous donors

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

Future Plans
Important areas for development in 2026 are the completion of the refurbishment of the performance space and future technology projects, particularly a Braille project

Statement of Trustees Responsibilities

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

The law applicable to charities requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees of Linden Lodge Charitable Trust

T Bowen - Chairman and Trustee

30 September 2026

C Brooks - Treasurer and Trustee

30 September 2026

Independent Examiner's Report
To the Trustees of The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
For the year ended 31 December 2025

I report to the Trustees on my examination of the accounts of the Linden Lodge Charitable Trust for the year ended 31 December 2025, which are set out on pages 7 to 16.

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

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

Independent examiner's report
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
(2) the accounts do not accord with those records; or
(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Andrea L Kibble FCCA

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

30 September 2026

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Statement of Financial Activities
For the year ended 31 December 2025

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total £	2024 Total £
Income:					
Donations, legacies and grants	2	66,042	22,883	88,925	281,650
Other Trading Activities	3	19,224	10,417	29,641	22,119
Investments	4	4,972	-	4,972	10,374
Total		**90,238**	**33,300**	**123,538**	**314,143**
Expenditure on:					
Raising Funds	5	4,552	4,424	8,976	4,234
Charitable Activities	6	105,882	132,189	238,071	147,561
Support Costs	7	2,137	-	2,137	1,753
Total		**112,571**	**136,613**	**249,184**	**153,548**
Net income (expenditure)		**(22,333)**	**(103,313)**	**(125,646)**	**160,595**
Other recognised gains (losses)		-	-	-	-
Net movement in Funds	13	**(22,333)**	**(103,313)**	**(125,646)**	**160,595**
Reconciliation of Funds:					
Total Funds brought forward		**139,115**	**183,651**	**322,766**	**162,171**
Transfer between funds		-	-	-	-
Total funds carried forward		**116,782**	**80,338**	**197,120**	**322,766**

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 2025

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total £	2024 Total £
Assets					
Cash at Bank	10	117,601	80,566	198,167	323,479
Debtors	11	1,461	-	1,461	187
		119,062	80,566	199,628	323,666
Creditors	12	(2,280)	(228)	(2,508)	(900)
Total Net Assets		116,782	80,338	197,120	322,766
Financed by:					
Funds					
Restricted Funds	13				
Isobel Centre				42	2,051
Music Fund				3,687	5,369
Past Pupils				4,302	5,273
Book Fund				1,163	7,654
SPACe Fund				37,559	92,860
SAV Fund				33,585	70,374
Other				-	70
Total Restricted Funds				80,338	183,651
Unrestricted Funds	13				
Free Reserves				95,008	90,993
Designated Funds				21,774	48,122
Total Unrestricted Funds				116,782	139,115
Total Charity Funds				197,120	322,766

Approved by the Board of Trustees

Claudia Brooks,
Treasurer and Trustee — 30 September 2026

Tim Bowen,
Chairman and Trustee — 30 September 2026

The Linden Lodge Charitable Trust
(A Charitable Incorporated Organisation)
Notes to the Financial Statements
For the year ended 31 December 2025

1. Accounting Policies

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

Basis of preparation

The financial statements have been prepared on an accrual basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and applicable regulations.

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

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

Judgement and key sources of estimation uncertainty

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

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

Preparation of the accounts on a going concern basis

The Linden Lodge Charitable Trust is a going concern.

Income recognition

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

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

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

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.

1. Accounting Policies (continued)

Grants payable

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

Taxation

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

2. Donations

	2025 Unrestricted Funds	2025 Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Donations and legacies				
Individuals	65,782	22,883	88,665	96,240
Trusts	-	-	-	185,000
Friends subscriptions	260	-	260	410
	66,042	22,883	88,925	281,650

3. Other Trading Activities

	2025 Unrestricted Funds	2025 Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Fundraising Events				
Open Gardens/ Bridge Event/Quiz	19,224	10,417	29,641	22,119

4. Investment income

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total £	2024 Total £
Bank Interest	4,972	-	4,972	10,374

5. Cost of Raising Funds

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total £	2024 Total £
Cost of events	4,552	4,424	8,976	4,234

6. Charitable Expenditure

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total £	2024 Total £
Music Lessons	15,955	-	15,955	7,090
Contributions made to school equipment	79,913	131,218	211,131	133,052
Past pupils	-	971	971	740
Outings & Activities	10,014	-	10,014	6,679
	105,882	132,189	238,071	147,561

7. Support Costs

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total £	2024 Total £
Independent Examiner	950	-	950	900
IT costs	144	-	144	144
Insurance	816	-	816	697
Other	227	-	227	12
	2,137	-	2,137	1,753

8. Trustees

The Trustees of the Trust were not paid or received any other benefits from employment with the charity in the year (2024 £nil). Two Trustees were reimbursed expenses of £233, relating to fundraising costs during the year (2024 – Two Trustees £648). No Trustee received payment for professional or other services supplied to the charity (2024 £nil).

9. Transactions and related parties

There were no material related party transactions during the year.

10. Cash and Cash Equivalents

	2025 Total £	2024 Total £
Cash in hand and at bank	198,168	323,479

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

11. Debtors

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total £	2024 Total £
Prepaid expenditure	1,319	-	1,319	187
Accrued income	142	-	142	-
	1,461	-	1,461	187

12. Creditors

	2025 Unrestricted Funds	2025 Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Trade creditors	1,330	228	1,558	-
Independent Examiner	950	-	950	900
	2,280	228	2,508	900

13. Funds

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

	Balance 1 January 2025	Incoming Resources	Resources Expended	Transfer between Funds	Balance 31 December 2025
		£	£	£	£
Unrestricted Funds					
Free reserves (Note 1)	**90,993**	**90,238**	**(86,223)**	**-**	**95,008**
Designated Funds					
Major Donations	25,114	-	(4,318)	-	20,796
Information Technology (Minerva)	23,008	-	(22,030)	-	978
Total Designated Funds	**48,122**	**-**	**(26,348)**	**-**	**21,774**
Total Unrestricted Funds	**139,115**	**90,238**	**(112,571)**	**-**	**116,782**

Designated Funds

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

13. Funds (continued)
Restricted Funds

	Balance 1 January 2025	Incoming Resources	Resources Expended	Transfer between Funds	Balance 31 December 2025
		£	£	£	£
Restricted Funds					
Isobel Centre Fund	2,051	-	(2,009)	-	42
Bradshaw Music Fund	5,369	-	(1,682)	-	3,687
Restricted Books	7,654	1,414	(7,905)	-	1,163
Past Pupils	5,273	-	(971)	-	4,302
Richley Fund	70	-	(70)	-	-
SAV Fund	70,374	-	(36,789)	-	33,585
SPACe	92,860	31,886	(87,187)	-	37,559
Total Restricted Funds	**183,651**	**33,300**	**(136,613)**	**-**	**80,338**
Total Funds	**322,766**	**123,538**	**(249,184)**	**-**	**197,120**

13. Funds (continued

Restricted Funds
The Isobel Centre Fund represents money raised for specialised equipment for use in the Centre at Linden Lodge School. The centre is being used by the families of the students at the school.

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

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

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

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

The SPACe Fund represents funds raised for the refurbishment of the Sports and Entertainment space. Further funds have been raised in 2026.

The Richley fund represents donations specifically towards the running of Richley House at Linden Lodge School. The pupils who live in this facility recommend ways to use these funds with the Trustees' approval. During the year a purchase for £70 was made (2023 £218). This Fund will now be closed.

14. Capital Commitments
The Trust had a capital commitment of £52,543 to fund the refurbishment of SPACe phase 1 & 2 at the end of the year 2025 (2024 £8,752).