Charity Registration No. 1188881

SUNNINGDALE SCHOOL DEVELOPMENT FUND

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

SUNNINGDALE SCHOOL DEVELOPMENT FUND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J M Bannister Mr M I C Arthur
Charity number	1188881
Charity address	Sunningdale School Ltd Dryarch Road Ascot SL5 9PY
Independent examiner	Ward Williams Limited Bay Lodge 36 Harefield Road Uxbridge Middlesex UB8 1PH

SUNNINGDALE SCHOOL DEVELOPMENT FUND

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SUNNINGDALE SCHOOL DEVELOPMENT FUND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report and financial statements 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 financial statements and comply with the charity's governing document, the Companies Act 2006 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)" (published October 2019).

Objectives and activities

The objects of the charity are restricted to the advancement of education of the pupils at Sunningdale School by providing and assisting in the provision of facilities for education at the school and for the public benefit to promote the education of boys (under the age of 14 years) in the UK, in such ways as the charity trustees see fit, including by awarding to such persons, scholarships, maintenance allowances or grants.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and performance

During the year the charity continued to collect a significant number of donations which will enable it to fund the continued development and building of new facilities at the Sunningdale School.

Financial review

Donations, gift aid and interest was received during the year totalling £53,183 (2024: £204,551), with expenditure incurred of £6,671 (2024: £472,213). A surplus for the year has arisen of £46,512 (2024 - £267,662 deficit).

The charity had a brought forward surplus of £24,445. This means that with the surplus made in the year, the charity is now in a net assets position of £70,957 as at the year-end. These funds will be carried forward and utilised by the charity on future developments at the school.

Given the nature of the charity the Trustees do not consider it necessary to hold a minimum reserves level or have a set reserves policy. Donations received are spent on the provision of facilities at the school. Any shortfall in funding would be required to be covered by the school itself.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the future

The charity will continue with its fundraising efforts to maximise the receipts of donations which can then be spent on the continual development of facilities at Sunningdale school. It will also consider the awarding of scholarships, maintenance allowances or grants to such persons as the Trustees deem necessary, as and when funds allow.

Structure, governance and management

The charity was registered with the Charity Commission on 2 April 2020 (Charity Number 1188881). The charity is governed by its constitution which was adopted on 12 June 2019.

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

Mr W D C Mountain (Resigned 1 June 2025)
Mrs J M Bannister
Mr M I C Arthur

The Trustees' report was approved by the Board of Trustees.

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Mr M I C Arthur
Trustee
Dated: 06/10/2026

SUNNINGDALE SCHOOL DEVELOPMENT FUND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUNNINGDALE SCHOOL DEVELOPMENT FUND

I report to the Trustees on my examination of the financial statements of Sunningdale School Development Fund (the charity) for the year ended 31 December 2025.

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.

C Hamilton

Colin Hamilton ACCA

Ward Williams Limited
Bay Lodge
36 Harefield Road
Uxbridge
Middlesex
UB8 1PH

Dated: 6/10/26

SUNNINGDALE SCHOOL DEVELOPMENT FUND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	2	44,494	8,670	53,164	204,513
Investments	3	19	-	19	38
Total income		44,513	8,670	53,183	204,551
Expenditure on:					
Charitable activities	4	6,671	-	6,671	472,213
Net income/(expenditure) for the year/ Net movement in funds		37,842	8,670	46,512	(267,662)
Fund balances at 1 January 2025		20,690	3,755	24,445	292,107
Fund balances at 31 December 2025		58,532	12,425	70,957	24,445

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SUNNINGDALE SCHOOL DEVELOPMENT FUND

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Trade and other receivables	**8**	3,368		4,339	
Cash at bank and in hand		68,729		21,156	
		72,097		25,495	
Current liabilities	**9**	(1,140)		(1,050)	
Net current assets			70,957		24,445
Income funds					
Restricted funds	**10**		12,425		3,755
Unrestricted funds			58,532		20,690
			70,957		24,445

The financial statements were approved by the Trustees on 06/10/2026

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Mr M I C Arthur
Trustee

1 Accounting policies

Charity information

Sunningdale School Development Fund is an unincorporated charity which was registered on 2 April 2020. The Charity's registration number is 1188881.

1.1 Accounting convention

The financial statements have been prepared in accordance 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)" (published in October 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 applying FRS 102 Update Bulletin 1 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 unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors 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 Incoming resources

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.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to each particular category. Where costs cannot be directly attributed to a particular heading they are allocated to activities on a basis consistent with the use of those resources.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

1.6 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 Accounting policies **(Continued)**

1.7 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 measured at transaction price including transaction costs .

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price.

Derecognition of financial liabilities

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

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations and gifts	42,326	8,670	50,996	200,174
Gift aid claims	2,168	-	2,168	4,339
	44,494	8,670	53,164	204,513
For the year ended 31 December 2024	196,235	8,278		204,513

3 Investments

	2025	2024
	£	£
Interest receivable	19	38

4 Charitable activities

	2025	2024
	£	£
Sports facilities development/equipment for school	-	437,091
Professional and planning fees regarding developments	-	795
School fees paid	5,531	33,277
	5,531	471,163
Share of governance costs (see note 5)	1,140	1,050
	6,671	472,213

5 Support costs

	Support costs	Governance costs	2025	2024	Basis of allocation
	£	£	£	£	
Accountancy	-	1,140	1,140	1,050	Governance
	-	1,140	1,140	1,050	
Analysed between					
Charitable activities	-	1,140	1,140	1,050	

Governance costs includes payments to the independent examiners of £1,140 including VAT (2024: £1,050).

6 Trustees

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

7 Employees

There were no employees during the year.

8 Trade and other receivables

	2025	2024
Amounts falling due within one year:	£	£
Other receivables	3,368	4,339

9 Current liabilities

	2025	2024
	£	£
Accruals and deferred income	1,140	1,050

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds		
	Balance at 1 January 2025	Incoming resources	Resources expended	Balance at 31 December 2025
	£	£	£	£
Ukraine fund	3,755	8,670	-	12,425

The above restricted fund relates to donations that were kindly received to pay for 50% of the school fees for a boy from Ukraine. This restricted fund had a balance of £12,425 carried forward as at the year-end.

11 Analysis of net assets between funds

	Unrestricted	Restricted	Total
	£	£	£
Fund balances at 31 December 2025 are represented by:			
Current assets/(liabilities)	58,532	12,425	70,957
	58,532	12,425	70,957

12 Related party transactions

There were no disclosable related party transactions during the year.