

WHITE LODGE CENTRE

England & Wales · Charity number 286238

Details

Other names	THE GROUP COUNCIL FOR THE WHITE LODGE CENTRE
Status	Registered
Legal form	Charitable company
Company number	01592351
Registered	1983-02-14
Register	View on the Charity Commission register

Contact

Address	Holloway Hill Lyne Chertsey Surrey KT16 0FA
Phone	01932567131
Email	reception@whitelodgecentre.co.uk
Website	www.whitelodgecentre.co.uk

Activities

Objects: TO PROMOTE THE CARE, WELFARE, INTEREST, TREATMENT, EDUCATION AND ADVANCEMENT (INCLUDING THROUGH THE PROVISION OF ASSISTANCE TO PARENTS AND CARERS) IN THE COUNTIES OF SURREY AND HAMPSHIRE AND BERKSHIRE (OR IN THE EVENT OF ANY LOCAL GOVERNMENT REORGANISATION IN AN EQUIVALENT AREA) AND SOUTH WEST LONDON AND OTHER SURROUNDING DISTRICTS OF PERSONS WITH ANY FORM OF CEREBRAL PALSY OR OTHER DISABILITY.

Activities: Providing services for disabled children and adults and their families and carers in and around Surrey.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** COUNTIES OF SURREY AND HAMPSHIRE AND BERKSHIRE AND SOUTH WEST LONDON AND SURROUNDING DISTRICTS.
- Bracknell Forest
- Reading
- Slough
- Surrey
- West Berkshire
- Windsor And Maidenhead
- Wokingham
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,302,000	£3,398,000	£5,005,000	179
2024-03-31	£2,994,000	£3,250,000	£5,100,000	183
2023-03-31	£2,834,000	£2,988,000	£5,354,000	183
2022-03-31	£2,730,000	£2,796,000	£5,510,000	219
2021-03-31	£2,421,000	£2,524,000	£5,576,000	221

Trustees

Name	Role	Appointed
Dr Graham Barlow		2022-05-03
Dr Lisa Hartley		2025-03-20
Dr Neil Forbes McIntyre		2020-02-18
Kevin Parke		2024-08-06
Kristy Wall		2025-03-07
Michael Meredith		2022-09-06
Sita Soni		2023-10-05

Accounts

Charity registration number 286238 (England and Wales)

Company registration number 01592351

WHITE LODGE CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

WHITE LODGE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr N McIntyre	
	K Wall	(Appointed 7 March 2025)
	Dr L Wall	(Appointed 20 March 2025)
	Dr G Barlow	
	J Barnes	
	K Parke	(Appointed 6 August 2024)
	M Meredith	
	S Soni	
Secretary	Leyla Beacham	(Appointed 4th November 2025)
Senior Management	Lesleigh Bounds	Chief Executive Officer
Charity number (England and Wales)	286238	
Company number	01592351	
Registered office	White Lodge Centre Holloway Hill Chertsey Surrey KT16 0AE	
Auditor	Warner Wilde Limited 4 Marigold Drive Bisley Surrey United Kingdom GU24 9SF	
Bankers	National Westminster Bank Plc 1 High Street Weybridge Surrey KT13 8UA	

WHITE LODGE CENTRE

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WHITE LODGE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2025. They have been prepared to meet the requirements for a directors' report and accounts for the Companies Act purposes.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Reference and administrative details

Charity number: 286238
 Company number: 1592351 (England and Wales)
 Registered office: Holloway Hill, Lyne, Chertsey, Surrey, KT16 0FA

Our advisors

Auditors: Warner Wilde Limited, 4 Marigold Drive, Bisley, Surrey, GU24 9SF
 Bankers: National Westminster Bank plc, 73 High Street, Walton-on-Thames, Surrey, KT12 1DW

Directors and trustees

The directors of the charitable company, White Lodge Centre ("the charity"), are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year ended were as follows:

Neil McIntyre	
Graham Barlow	
Mike Meredith	
Sita Soni	
Kevin Parke	Trustee (Appointed August 2024)
Kristy Wall	Treasurer (Appointed March 2025)
Lisa Wall	Trustee (Appointed March 2025)
Juliette Barnes	Trustee (Resigned August 2025)
Sophie Taylor	Trustee (Resigned February 2025)
Jane Stuart-Palikira	Trustee (Resigned November 2024)

Key management personnel:

Lesleigh Bounds	Chief Executive Officer ("CEO")
Leyla Beacham	Finance Manager
Mike Hey	Head of Fundraising and Marketing (Resigned November 2025)
Kimberley Owens	Fundraising Manager (Appointed October 2025)
Kathryn Winfield	Adults Service Delivery Lead (Appointed September 2024)
Louise Redman	Children's Service Delivery Lead
Rob Morello	Head of Services (Resigned May 2024)

WHITE LODGE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Structure, Governance and Management

Governing Document

White Lodge Centre is a company limited by guarantee governed by its Memorandum and Articles of Association last amended on 10 January 2017. It is registered as a charity with the Charity Commission

Appointment of trustees

Trustees are required to have experience in an area of disability or bring professional skills in the broader areas of health, care, education, business or administration. The trustees may appoint a new trustee either to fill a vacancy or as an additional trustee provided that the appointment does not cause the number of trustees to exceed ten. At each Annual General Meeting all trustees retire but, if willing to act, each trustee is reappointed unless the vacancy has been filled or unless a resolution for the reappointment of the trustee is not carried. A person cannot be appointed or reappointed as a trustee unless they are recommended by the trustees and have completed not more than five years continuous service. This may be extended where appropriate subject to a resolution being passed at a general meeting.

Trustee induction and training

Security checks are undertaken prior to the appointment of any new trustee. Before final appointment, the trustee attends a trustee meeting to ensure suitability. Following recruitment, our new trustees complete the governance training provided by our legal representative, all new trustees will undertake an induction programme managed by the Chief Executive and the Human Resources Manager. Each new trustee is given induction material to allow them to fully understand the charitable purpose of White Lodge, its financial situation, its future plans and the current situation of the charity. The new trustee will be encouraged to visit the services on-site at White Lodge and attend any fundraising activities that the charity delivers. One annual away day is organised during which the trustees are updated on topics particularly relevant to the charity's activities.

Organisation

The board of trustees, which can have not less than four trustees and not more than ten trustees, administers the charity. The board normally meets every three months and there are sub-committees covering: Finance & Fundraising, People & Governance and Quality & Safety which meet two or three times a year depending on the specific sub-group. The trustees approve the overall strategic plan for the charity each year which is then converted into specific operational plans and annual budgets. The plans are formal reports, and their contents are reflected in the annual budget, which the trustees also approve. A Chief Executive Officer (CEO) is appointed by the trustees who, along with a senior management team and supporting staff teams, manage the charity's daily operations. The senior management team comprises the departmental heads for operations, business support, fundraising, and finance. Progress against both budget and departmental targets is reported at trustee meetings, where both the CEO and members of the senior management team report to the board.

Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any conflict of interest between a trustee and the charity must be disclosed to the full board of trustees.

Pay policy for senior staff

The pay of the senior staff is reviewed annually, and changes are made based on factors such as changes in comparable average earnings and the financial position of the charity.

WHITE LODGE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Objectives and Activities

The principal objectives of the charity, as set out in its Memorandum of Association, are 'to promote the care, welfare, interest, treatment, education and advancement (including through the provision of assistance to parents and carers) in the counties of Surrey, Hampshire and Berkshire, and South West London and other surrounding districts of persons with any form of cerebral palsy or other disability'.

Our vision

A world which is inclusive to all, regardless of ability.

Our Mission

We provide services and support that enable those with a range of disabilities, their families, and carers to lead fulfilling lives.

The charity's activities listed below are derived directly from this vision and objectives:

Children and Young People

- (i) Therapy and nursery education for young children;
- (ii) Treetops, our respite centre for children up to the age of 18;
- (iii) Out of school activities for children and young people;
- (iv) Personal support to children within their family home;
- (v) Face to Face - parent support group;
- (vi) Clubs for 18–25-year-olds;
- (vii) Hosting the local Child Assessment Service.

Adult and Community Support

- (viii) A resource centre which provides a range of therapies including physiotherapy, hydrotherapy and complementary therapies;
- (ix) Leisure and life skills activities;
 - Fitness in a specialist gym;
 - Supporting and advising families and carers;
 - Running a variety of training courses for staff, parents, volunteers and professionals;
 - Hosting orthotic, orthopaedic clinics.

The above activities are undertaken daily with some activities outside of normal working hours and all directly support the charity's objectives.

Decisions as to which children and adults would be most suitable to receive the services provided are reasonably and equitably made by the relevant statutory authorities and staff. However, at all times White Lodge Centre retains the ultimate decision as to the children and adults who are to benefit from its services.

WHITE LODGE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Our core values

E	Enable We encourage and enable people to achieve as rewarding lives as possible.
N	Nurture We provide services in a friendly, caring and supportive environment.
A	Alliances We respect and value each other. We form strong alliances and collaborate with a variety of organisations and individuals to cultivate and strengthen our services and support.
B	Believe We believe in being open and honest, always working with integrity to earn vital trust from the families, carers, and individuals we support.
L	Listen By listening we constantly adapt, diversify, and evolve our services and environments to best meet the needs of our service users, their family, and carers.
E	Excellence We continually strive for excellence in all that we do through expertise, experience and professionalism of our team and support network.

The specific strategies used to fulfill the charity's objectives are:

- To deliver appropriate high-quality, and cost-effective services to benefit people's physical, social and emotional well-being;
- To actively involve service users to tell us what they want;
- To ensure White Lodge Centre stays at the forefront of its field by continually developing our staff and volunteers;
- To share our knowledge and skills by informing others;
- To work with and support community groups so that local people understand who we are and what we do;
- To work in partnership with other voluntary, statutory, and business organisations, service users, parents, and carers;
- To ensure disabled children, young people and adults, families and carers feel supported in the services we offer;
- To offer a wide range of services and activities to disabled adults which meet their expectations;
- To ensure disabled children and young people flourish and achieve their potential;
- To ensure all staff and volunteers are trained to meet the needs of the organisation;
- To ensure high quality services and safety is achieved across the organisation;
- To provide a welcoming, friendly, and accessible environment;
- To maintain financial stability and a healthy cash flow;
- To promote White Lodge Centre to the wider community.

In the year ended 31 March 2025, the charity had the following specific aims:

- Continue to improve budget management controls across all areas of the charity.
- IT infrastructure project completion.
- Complete capital projects that are agreed in the annual budget on time and within budget.
- Adopt rigorous facilities health and safety processes across the sites.
- Ensure the website meets the needs of our service users and their families and carers.
- Increase profile with partnerships.
- Improve networking across local and national networks.
- Grow and utilise the Hydro Pool facilities.

WHITE LODGE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Use of indicators, benchmarks and milestones by trustees to monitor the progress of the activities:

The trustees principally use both the standard financial indicators to monitor progress and the reporting system referred to in 'Organisation' on page 3 of this report. Management use budgets and targets at departmental level, which are included in the annual service report, and fundraising reports. The trustees review the reports and the departmental work at their meetings, but they do not set these detailed measures. Members of the management team take part in several 'collective' meetings, where the organisation can share information about specific parts of the service and make comparisons on cost and quality. The charity ensures that its standards continue to be very high through the quality assessments provided by independent bodies, those bodies contracting the services and by regular internal quality audits. In the section entitled 'Achievements and Performance' below, the trustees approve these objectives and monitor their progress and, with the management team, set and approve the future objectives, both short, medium, and long term, as set out under 'Plans for future periods'.

Public benefit

The trustees confirm that they have referred to the appropriate guidance on Public Benefit issued by the Charity Commission when reviewing White Lodge Centre's aims and objectives and in the planning of future activities as described in this report. A substantial percentage of White Lodge Centre's funding is received from statutory bodies and is designed to assist disabled children and adults in the local communities it serves.

Strategic Report

Achievements and Performance

The past year has seen White Lodge continuing to make strides in line with the recent progress. The context has however been a tough environment for a variety of financial, demographic and political reasons. Like other small charities, we have been under acute financial pressure and have the added prospect of local government re-organisation which will impact a lot of our customers. Our discretionary activities have depended more than ever before on effective fundraising and we have been enthused by the extent to which so many supporters have given time and effort to help us meet our goals.

Despite these challenges, our staff have again excelled in their support and care for so many customers and their families. It is with great pleasure that the Board reflects on positive feedback from customers and commissioners alike. The empathy and commitment of our staff are central to making White Lodge such a special place.

The launch of our new 5-year strategy has provided a renewed focus for all, providing a unified lens through which we can direct our energies. The underpinning annual delivery plans clarify the priorities for the organisation and give a framework to harness contributions, as well as transparency of responsibilities.

This year we have welcomed two new trustees: Kristy Wall as our new treasurer and Lisa Wall who has wide experience of the health sector. Both bring a wealth of skills and experience that will provide significant value to White Lodge's future.

As the needs of our customers evolve, we strive to direct our resources towards meeting new goals, and we thank all those who continue to assist us in so many different ways. The Board remains positive about what White Lodge will achieve in the year ahead.

WHITE LODGE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial Overview

For the year ending 31 March 2025, White Lodge generated an income of £3,302,000—an increase of £308,000 compared to the previous year. This growth reflects not only the generosity of our donors but also the dedication of our volunteers, to whom we are deeply grateful.

It was a strong and encouraging year for fundraising, with notable progress across key areas. Our overall target was to raise £819,000 through a mix of restricted and unrestricted funds. We came close to meeting our restricted fundraising goal, raising £207,000 against a target of £209,000. For unrestricted funds, we surpassed expectations, achieving £659,000 against a target of £610,000. These vital funds were made possible through the support of trusts (£330k), individual giving (£151k), legacies (£5k), and other donations (£380k).

Our total expenses for the year were £3,398,000, an increase of £148,000 compared to the previous year. This rise in costs reflects both the growth in the number of service users we support and the general increase in operating expenses. In addition, we carried out essential repairs and maintenance across our buildings to ensure we continue to provide facilities that meet the high standards our service users deserve.

As a result, we reported a deficit, after depreciation, of £96,000. Encouragingly, this represents a significant improvement on the previous year's deficit of £256,000—an overall reduction of £160,000.

The net deficit breaks down as below:

	2024/25 £'000s	2023/24 £'000s
Net deficit on services before fundraising and depreciation	(240)	(337)
Fundraising surplus	435	353
Net surplus before depreciation	195	16
Depreciation	(291)	(272)
Net deficit	(96)	(256)

The Trustees remain committed to achieving a positive operational balance each year, with major equipment purchases funded separately through dedicated fundraising efforts. For 2024/25, the target was a surplus of £9,000 before accounting for depreciation.

At year-end, total fixed assets stood at £4.568 million, compared with £4.717 million in the previous year. The reduction was largely due to a depreciation charge of £291,000. This was partially offset by £140,000 of additions during the year, including the installation of a new sensory room, the purchase of physiotherapy equipment such as a LiteGait machine, renovation works at Treetops, and several smaller asset investments.

We are also pleased to report that our government-backed pandemic loan was fully repaid ahead of schedule during the year.

Reserves policy

At the close of the 2024/25 financial year, free reserves stood at £294,000. These reserves represent internal funds set aside to safeguard against revenue shortfalls or unexpected costs.

The Trustees consider that a minimum level of £400,000 in freely available reserves is necessary to provide appropriate financial resilience. Addressing this shortfall remains a key priority, with plans in place to restore reserves to the required level over the next 4 years.

Tangible fixed assets

Any movements in fixed assets are shown in Note 14 to the financial statements. A substantial part of the book value of freehold and leasehold premises is represented by the cost of the buildings. Overall, and having regard to the specific use of the buildings, the trustees consider that the value of the freehold and leasehold premises is fairly stated.

WHITE LODGE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Investments Policy

All surplus funds are invested between Nationwide, Santander, The Charity Bank and National Westminster Bank instant access accounts. The trustees believe that this is the best strategy to safeguard the necessity of ensuring activities each year are fully funded and that any short-term shortfall in fundraising activities does not have immediate repercussions due to the ease of access to the funds.

Going Concern

At White Lodge, the Trustees take financial governance seriously. Every quarter, they review finance reports and KPIs. This monitors whether we are meeting our charitable goals and can continue to do so.

We've put together a detailed budget for 2025/26 that predicts a small surplus of £11,000 before depreciation. This assumes that the net services deficit before depreciation will be £403,000. Our fundraising goal is £689,000 with costs of £275,000 leaving us with a surplus of £414,000.

With the above measures in place, White Lodge is fully expected to have adequate cash resources to meet its on-going activity over the next 12 months and accordingly the trustees believe that there is adequate evidence to satisfy any going concern considerations.

Plans for future periods

The main objectives for the coming year are:

- Complete capital programmes within the 2025/26 budget to improve energy efficiencies and customer experience
- Launch and implement the 2025/30 strategy and delivery plan.
- Complete the organisational wide digital transformation programme to include online payments and bookings for our services.
- Complete the Marketing and Communications strategy.

Fundraising Statement

We directly employ a fundraising team to organise our fundraising campaigns and events and to co-ordinate the activities of our supporters and volunteers. We do not use professional fundraisers or involve commercial participators to solicit donations and have no plans in the future to do so. There have been no complaints about fundraising activity this year.

We are registered with the Fundraising Regulator and take all appropriate review and training activities necessary to ensure that we comply with the Fundraising Regulator's Code of Fundraising Practice.

To protect our supporters from unwanted intrusion, we only retain personal data if this has been approved by the respective person. We do not sell or pass on our supporters' personal data, and we have never purchased fundraising data from a third party. We usually only undertake direct marketing on a twice-yearly basis with the distribution of our Centre Voice magazine.

Contribution from volunteers

The charity benefits from, and is extremely thankful for, the support of voluntary workers across its service provision, fundraising, administration, and other support activities. Whilst no respective area of the charity (except for the trustee board) is dependent upon voluntary work the trustees recognise that without this valuable support there would be an impact on the charity's ability to fulfil its objectives.

WHITE LODGE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Principal risks and uncertainties

The trustees consider that the principal challenges faced by White Lodge Centre, and the risks associated therewith, are the need to:

- continue to provide a high-quality service;
- operate within budgets;
- cover the excess of costs of service income by raising sufficient voluntary income.

The trustees and management have conducted a review of the major risks to which White Lodge Centre is exposed arising from the above challenges. Detailed procedures are in place to mitigate these risks and they are assessed under the headings of governance and management risk, operational risk, financial risk and compliance risk. The information outlined below is designed to provide the information needed to monitor these challenges, contain the risks, and take any necessary corrective action.

At the regular quarterly meetings, the trustees receive and consider:

- presentations, on a rotational basis, from key management personnel;
- a report from the CEO, which deals with matters arising during the past quarter;
- a report from the Finance Manager, which reports on the voluntary income position and advises of any significant variations from the expense and revenue budgets;
- a report on health and safety issues;
- particulars of any other matters that are relevant to their duties, for example:
 - presentations from the professional advisers (architects and quantity surveyors) on building issues;
 - presentations from the insurance brokers on insurance coverage;
 - review of physical security issues;
 - feedback from user surveys of the quality of service provided by White Lodge Centre.

The trustees also annually evaluate their performance both as individuals and as a Board.

The trustees consider that the information they receive, the internal control systems that are established and the action the trustees take all combine to enable them to confirm that the major risks to which the charity is exposed are reviewed annually and systems are in place to mitigate those risks.

Trustees' Responsibilities

The charity's trustees (who are also the directors of White Lodge Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity's trustees to prepare financial statements for each year which give a true and fair view of the situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (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;
- 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 proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

WHITE LODGE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Auditor

In accordance with the company's articles, a resolution proposing that Warner Wilde Limited be reappointed as auditor of the company will be put at a General Meeting.

Statement of disclosure of information to the Auditor

As far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Strategic Report

The company has chosen in accordance with Section 414C(11) of the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 to set out within the Strategic Report the Company's Strategic Report Information required by Schedule 7 of the Large and Medium Sized Companies and Groups (Accounts and Reports) Regulation 2008. This includes information that would have been included in the business review and details of the principal risks and uncertainties.

The Trustees' Report (incorporating the Strategic Report) was approved by the Board of Trustees (which is also the Board of Directors) on 4th November 2025.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:


C771CCED9BE14D4...

Neil McIntyre
(Chair of Trustees)

Date: 4th November 2025

WHITE LODGE CENTRE

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WHITE LODGE CENTRE

Opinion

We have audited the financial statements of White Lodge Centre (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

WHITE LODGE CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF WHITE LODGE CENTRE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

WHITE LODGE CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF WHITE LODGE CENTRE

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

We identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the charity sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, the Charities Act 2011, taxation legislation, data protection, employment, environmental and health and safety legislation;

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- testing controls with walk through procedures and substantive transaction testing;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships; tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining any accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC and relevant regulators such as the Charity Commisison

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

WHITE LODGE CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF WHITE LODGE CENTRE



FJ Wilde FCCA DChA MBA (Senior Statutory Auditor)

For and on behalf of Warner Wilde Limited, Statutory Auditor

Chartered Certified Accountants

4 Marigold Drive

Bisley

Surrey

GU24 9SF

United Kingdom

Date: 11/11/2025

Warner Wilde Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WHITE LODGE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	647	225	872	602
Charitable activities	4	2,118	266	2,384	2,365
Other trading activities	5	36	-	36	17
Investments	6	10	-	10	10
Total income		<u>2,811</u>	<u>491</u>	<u>3,302</u>	<u>2,994</u>
Expenditure on:					
Raising funds	7	253	10	263	249
Charitable activities	8	2,794	341	3,135	3,001
Total expenditure		<u>3,047</u>	<u>351</u>	<u>3,398</u>	<u>3,250</u>
Net income/(expenditure)		<u>(236)</u>	<u>140</u>	<u>(96)</u>	<u>(256)</u>
Net movement in funds	10	<u>(236)</u>	<u>140</u>	<u>(96)</u>	<u>(256)</u>
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>1,208</u>	<u>3,893</u>	<u>5,101</u>	<u>5,357</u>
Fund balances at 31 March 2025		<u>972</u>	<u>4,033</u>	<u>5,005</u>	<u>5,101</u>

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

WHITE LODGE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income from:				
Donations and legacies	3	499	103	602
Charitable activities	4	2,091	274	2,365
Other trading activities	5	17	-	17
Investments	6	10	-	10
Total income		2,617	377	2,994
Expenditure on:				
Raising funds	7	249	-	249
Charitable activities	8	2,481	520	3,001
Total expenditure		2,730	520	3,250
Net income		(113)	(143)	(256)
Transfers between funds		40	(40)	-
Net movement in funds	10	(73)	(183)	(256)
Reconciliation of funds:				
Fund balances at 1 April 2023		1,281	4,076	5,357
Fund balances at 31 March 2024		1,208	3,893	5,101

WHITE LODGE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		4,568		4,717
Current assets					
Debtors	15	203		286	
Cash at bank and in hand		464		327	
		667		613	
Creditors: amounts falling due within one year	17	(230)		(206)	
Net current assets			437		407
Total assets less current liabilities			5,005		5,124
Creditors: amounts falling due after more than one year	18		-		(23)
Net assets			5,005		5,101
The funds of the charity					
Restricted income funds	21		4,033		3,893
Unrestricted funds	22		972		1,208
			5,005		5,101

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on .4th.November.2025

Signed by:


C771CCED8BE14D4.....
 Dr N McIntyre
Chair of Trustees

Company registration number 01592351 (England and Wales)

WHITE LODGE CENTRE**STATEMENT OF CASH FLOWS*****FOR THE YEAR ENDED 31 MARCH 2025***

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	27		310		(56)
Investing activities					
Purchase of tangible fixed assets		(140)		(135)	
Investment income received		10		10	
Net cash used in investing activities			(130)		(125)
Financing activities					
Repayment of bank loans		(43)		(20)	
Net cash used in financing activities			(43)		(20)
Net increase/(decrease) in cash and cash equivalents			137		(201)
Cash and cash equivalents at beginning of year			327		528
Cash and cash equivalents at end of year			464		327

WHITE LODGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

White Lodge Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is White Lodge Centre, Holloway Hill, Chertsey, Surrey, KT16 0AE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 £1,000.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WHITE LODGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 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.

1.6 Tangible fixed assets

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

The buildings are situated on land that is both leasehold and freehold. All costs relating to these buildings, including the substantial rebuilding expenditure of recent years, has been allocated accordingly. Land and building expenditure is depreciated as set out below with treatment of freehold premises being the same as leasehold premises, as the freehold premises would not operate independently of the leasehold premises.

Depreciation on the charity's freehold and leasehold property is calculated at the following rates:-

- Structure - straight line over remaining leasehold life to 31st December 2042
- Roof - straight line over remaining estimated life to 31st March 2035
- Fixed plant - straight line over remaining estimated life to 31st March 2030
- Freehold land - Not depreciated

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	see above
Leasehold property	see above
Equipment	10% on cost (25% for computer equipment)
Fixtures and fittings	25% on cost
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

WHITE LODGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 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.

Derecognition of financial liabilities

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

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

WHITE LODGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, 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 ongoing 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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	642	225	867	422	103	525
Legacies	5	-	5	77	-	77
	<u>647</u>	<u>225</u>	<u>872</u>	<u>499</u>	<u>103</u>	<u>602</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Children's services						
Income from charitable activities	1,662	266	1,928	1,578	274	1,852
Adult services						
Income from charitable activities	456	-	456	513	-	513
	<u>2,118</u>	<u>266</u>	<u>2,384</u>	<u>2,091</u>	<u>274</u>	<u>2,365</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>36</u>	<u>17</u>

WHITE LODGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	10	10

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Direct costs	71	-	71	68	-	68
Support costs	12	3	15	29	-	29
Staff costs	166	-	166	142	-	142
Depreciation and impairment	2	7	9	8	-	8
	<u>251</u>	<u>10</u>	<u>261</u>	<u>247</u>	<u>-</u>	<u>247</u>
Trading costs						
Fundraising trading costs	2	-	2	2	-	2
Total costs	<u>253</u>	<u>10</u>	<u>263</u>	<u>249</u>	<u>-</u>	<u>249</u>

WHITE LODGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Children's services 2025 £	Adult services 2025 £	Total 2025 £	Children's services 2024 £	Adult services 2024 £	Total 2024 £
Direct costs						
Staff costs	1,530	446	1,976	1,499	468	1,967
Depreciation and impairment	128	30	158	115	32	147
Other costs	354	90	444	280	85	365
	<u>2,012</u>	<u>566</u>	<u>2,578</u>	<u>1,894</u>	<u>585</u>	<u>2,479</u>
Share of support and governance costs (see note 9)						
Support	381	89	470	343	94	437
Governance	70	17	87	65	20	85
	<u>2,463</u>	<u>672</u>	<u>3,135</u>	<u>2,302</u>	<u>699</u>	<u>3,001</u>
Analysis by fund						
Unrestricted funds	2,179	615	2,794	1,782	699	2,481
Restricted funds	284	57	341	520	-	520
	<u>2,463</u>	<u>672</u>	<u>3,135</u>	<u>2,302</u>	<u>699</u>	<u>3,001</u>

9 Support costs allocated to activities

	2025 £	2024 £
Staff costs	185	199
Depreciation	105	98
Other costs	180	140
Governance costs	87	85
	<u>557</u>	<u>522</u>
Analysed between:		
Children's services	451	408
Adult services	106	114
	<u>557</u>	<u>522</u>

WHITE LODGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs allocated to activities

(Continued)

	2025 £	2024 £
Governance costs comprise:		
Staff costs	36	-
Depreciation	20	19
Audit fees	7	15
Governance costs	24	51
	<u>87</u>	<u>85</u>

10 Net movement in funds

2025
£

2024
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	7	15
Depreciation of owned tangible fixed assets	291	272
	<u></u>	<u></u>

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charitable activities	157	164
Support for those services	12	9
Generating voluntary income and governance	10	10
	<u></u>	<u></u>
Total	179	183

Employment costs

2025
£

2024
£

Wages and salaries	2,177	2,293
Social security costs	148	12
Other pension costs	38	3
	<u>2,363</u>	<u>2,308</u>

The total number of employees expressed as a full-time equivalent is 74 (2024: 77).

WHITE LODGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 - £70,000	1	-
£70,001 - £80,000	1	1
	<u> </u>	<u> </u>

The employer's pension contributions for emoluments over £60,000 in the year were £1,540.98.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	332	279
	<u> </u>	<u> </u>

13 Taxation

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

14 Tangible fixed assets

	Freehold property £	Leasehold property £	Equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost						
At 1 April 2024	4,169	3,387	412	191	58	8,217
Additions	17	35	87	1	-	140
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	4,186	3,422	499	192	58	8,357
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment						
At 1 April 2024	1,521	1,631	290	-	56	3,498
Depreciation charged in the year	130	120	33	8	-	291
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	1,651	1,751	323	8	56	3,789
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount						
At 31 March 2025	2,535	1,671	176	184	2	4,568
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	2,648	1,755	121	-	2	4,717
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

WHITE LODGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	155	225
Prepayments and accrued income	48	61
	<u>203</u>	<u>286</u>

16 Loans and overdrafts

	2025	2024
	£	£
Bank loans	-	43
	<u>-</u>	<u>43</u>
Payable within one year	-	20
Payable after one year	-	23
	<u>-</u>	<u>23</u>

The Charity borrowed £250,000 on 19th May 2020 from National Westminster Bank on a 6 year term loan provided through the government's Coronavirus Business Interruption Loan Scheme ("CBILS"). Under CBILS terms the first 12 months of interest costs on the loan are met by the government. The loan capital is repayable in equal amounts over 60 months from June 2021 to May 2026. Voluntary early capital repayments can be made at any point without financial penalty. The interest rate on the loan is 2.81% per annum over the bank's base rate.

17 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans	16	-	20
Other taxation and social security		34	32
Deferred income	19	51	40
Trade creditors		37	29
Other creditors		19	7
Accruals		89	78
		<u>230</u>	<u>206</u>

18 Creditors: amounts falling due after more than one year

	Notes	2025	2024
		£	£
Bank loans	16	-	23
		<u>-</u>	<u>23</u>

WHITE LODGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Deferred income

	2025 £	2024 £
Other deferred income	51	40

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	51	40
Movements in the year:		
Deferred income at 1 April 2024	40	33
Released from previous periods	(40)	(33)
Resources deferred in the year	51	40
Deferred income at 31 March 2025	51	40

Deferred income relates to both charitable services and fundraising events undertaken after 31 March but that have been either paid for or invoiced in advance of 31 March.

20 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	38	3

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

WHITE LODGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 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 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Buildings: Pathways	1,459	-	(100)	-	1,359
Buildings: Treetops	966	-	(50)	-	916
Buildings: Rendezvous	1,415	-	(67)	-	1,348
Equipment	53	225	(134)	-	144
Health Grant	-	266	-	-	266
	<u>3,893</u>	<u>491</u>	<u>(351)</u>	<u>-</u>	<u>4,033</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Buildings: Pathways	1,555	-	(96)	-	1,459
Buildings: Treetops	1,013	-	(47)	-	966
Buildings: Rendezvous	1,482	-	(67)	-	1,415
Equipment	25	103	(35)	(40)	53
MASC	1	-	(1)	-	-
Health Grant	-	274	(274)	-	-
	<u>4,076</u>	<u>377</u>	<u>(520)</u>	<u>(40)</u>	<u>3,893</u>

Pathways, Treetops and Rendezvous funds are Capital Appeal funds that were raised for the purposes of major rebuild projects over the past twenty-five years. Ongoing resource expended relates to the depreciation of the capital cost of these projects.

The equipment fund relates to donations where the donor has requested that specified equipment is acquired out of the donation.

The MASC fund relates to restricted donations received when the Millennium After School Club charity transferred all residual cash balances to White Lodge Centre.

Health grants are statutory grants renewed annually in respect of the activities in furtherance of charity's objectives. Other revenue funding relates to restricted donations received in the year to fund specific charitable operational services deficits for that year and are therefore always spent in full in the year.

The building fund relates to the unrestricted element of the property to allow clear representation of the unrestricted funds position.

WHITE LODGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Building fund	28	-	-	-	28
General funds	(27)	3	(3)	-	(27)
	<u>1</u>	<u>3</u>	<u>(3)</u>	<u>-</u>	<u>1</u>
	<u><u>1</u></u>	<u><u>3</u></u>	<u><u>(3)</u></u>	<u><u>-</u></u>	<u><u>1</u></u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Building fund	529	-	(28)	63	564
General funds	(528)	3	25	(63)	(563)
	<u>1</u>	<u>3</u>	<u>(3)</u>	<u>-</u>	<u>1</u>
	<u><u>1</u></u>	<u><u>3</u></u>	<u><u>(3)</u></u>	<u><u>-</u></u>	<u><u>1</u></u>

23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	801	3,767	4,568
Current assets/(liabilities)	171	266	437
	<u>972</u>	<u>4,033</u>	<u>5,005</u>
	<u><u>972</u></u>	<u><u>4,033</u></u>	<u><u>5,005</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	878	3,839	4,717
Current assets/(liabilities)	352	54	406
Long term liabilities	(23)	-	(23)
	<u>1,207</u>	<u>3,893</u>	<u>5,100</u>
	<u><u>1,207</u></u>	<u><u>3,893</u></u>	<u><u>5,100</u></u>

WHITE LODGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

24 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	7	6
Between two and five years	1	5
In over five years	-	1
	<u>8</u>	<u>12</u>

25 Members' Liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £2 for the debts and liabilities contracted before he/she ceases to be a member.

26 Related party transactions

Children of trustees can receive services at White Lodge Centre funded by statutory authorities who refer them to White Lodge Centre to receive their care package.

During a year most trustees make small donations to White Lodge. Such donations are made without condition or restriction, and some are made anonymously and the amounts during the year are not significant.

27 Cash generated from/(absorbed by) operations	2025 £	2024 £
Deficit for the year	(96)	(256)
Adjustments for:		
Investment income recognised in statement of financial activities	(10)	(10)
Depreciation and impairment of tangible fixed assets	291	272
Movements in working capital:		
Decrease/(increase) in debtors	81	(50)
Increase/(decrease) in creditors	43	(12)
Cash generated from/(absorbed by) operations	<u>309</u>	<u>(56)</u>

WHITE LODGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

28 Analysis of changes in net funds

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	327	137	464
Loans falling due within one year	(20)	20	-
Loans falling due after more than one year	(23)	23	-
	<u>284</u>	<u>180</u>	<u>464</u>

Accounts

Company registration number: 1592351
Charity number: 286238

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024

WHITE LODGE CENTRE
(A Company Limited by
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WHITE LODGE CENTRE

(A Company Limited by Guarantee)

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WHITE LODGE CENTRE

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Sita Soni (Appointed 5 October 2023) Michael Meredith Dr Graham Barlow Dr Neil McIntyre Juliette Barnes Sophie Taylor Jane Stuart-Palikira Kevin Parke (Appointed 6 August 2024)
Company registered number	1592351
Charity registered number	286238
Registered office	Holloway Hill Chertsey KT16 0AE
Principal operating office	Holloway Hill Chertsey KT16 0AE
Chief executive officer	Lesleigh Bounds
Independent auditors	Menzies LLP Chartered Accountants Magna House 18-32 London Road Staines-Upon-Thames TW18 4BP
Bankers	National Westminster Bank plc 1 High Street Weybridge Surrey KT13 8UA

WHITE LODGE CENTRE

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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

Charity number: 286238
Company number: 1592351 (England and Wales)
Registered office: Holloway Hill, Lyne, Chertsey, Surrey, KT16 0FA

Our advisors

Auditors: Menzies LLP, Magna House, 18-32 London Road, Staines upon Thames, TW18 4DP
Bankers: National Westminster Bank plc, 1 High Street, Weybridge, Surrey, KT13 8UA

Directors and trustees

The directors of the charitable company, White Lodge Centre ("the charity"), are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year ended were as follows:

Neil McIntyre	Chair (Appointed as Chair May 2023)
Graham Barlow	
Juliette Barnes	
Sophie Taylor	
Jane Stuart-Palikira	
Mike Meredith	
Sita Soni	Trustee (Appointed October 2023)
Kevin Parke	Trustee (Appointed August 2024)
Stephen Carrodus	Chair (Resigned May 2023)
Tim Bevans	Trustee (Resigned June 2023)
Victoria Jones	Trustee (Resigned June 2023)

Key management personnel:

Lesleigh Bounds	Chief Executive Officer ("CEO")
Mike Hey	Head of Fundraising and Marketing
Rob Morello	Head of Services (Resigned May 2024)
Kathryn Winfield	Service Delivery Lead (Appointed September 2024)
John Ashby	Interim Director of Finance (Resigned September 2023)
Leyla Beacham	Finance Manager (Appointed August 2023)

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, Governance and Management

Governing Document

White Lodge Centre is a company limited by guarantee governed by its Memorandum and Articles of Association last amended on 10 January 2017. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees are required to have experience in an area of disability or bring professional skills in the broader areas of health, care, education, business or administration. The trustees may appoint a new trustee either to fill a vacancy or as an additional trustee provided that the appointment does not cause the number of trustees to exceed ten. At each Annual General Meeting all trustees retire but, if willing to act, each trustee is reappointed unless the vacancy has been filled or unless a resolution for the reappointment of the trustee is not carried. A person cannot be appointed or reappointed as a trustee unless they are recommended by the trustees and have completed not more than five years continuous service. This may be extended where appropriate subject to a resolution being passed at a general meeting.

Trustee induction and training

Security checks are undertaken prior to the appointment of any new trustee. Before final appointment, the trustee attends a trustee meeting to ensure suitability. Following recruitment, our new trustees complete the governance training provided by our legal representative, all new trustees will undertake an induction programme managed by the Chief Executive and the Human Resources Manager. Each new trustee is given induction material to allow them to fully understand the charitable purpose of White Lodge, its financial situation, its future plans and the current situation of the charity. The new trustee will be encouraged to visit the services on-site at White Lodge and attend any fundraising activities that the charity delivers. One annual away day is organised during which the trustees are updated on topics particularly relevant to the charity's activities.

Organisation

The board of trustees, which can have not less than four trustees and not more than ten trustees, administers the charity. The board normally meets every three months and there are sub-committees covering: Finance & Fundraising, People & Governance and Quality & Safety which meet two or three times a year depending on the specific sub-group. The trustees approve the overall strategic plan for the charity each year which is then converted into specific operational plans and annual budgets. The plans are formal reports, and their contents are reflected in the annual budget, which the trustees also approve.

A Chief Executive Officer (CEO) is appointed by the trustees who, along with a senior management team and supporting staff teams, manage the charity's daily operations. The senior management team comprises the departmental heads for operations, business support, fundraising, and finance. Progress against both budget and departmental targets is reported at trustee meetings, where both the CEO and members of the senior management team report to the board.

Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any conflict of interest between a trustee and the charity must be disclosed to the full board of trustees.

Pay policy for senior staff

The pay of the senior staff is reviewed annually, and changes are made based on factors such as changes in comparable average earnings and the financial position of the charity.

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Objectives and Activities

The principal objectives of the charity, as set out in its Memorandum of Association, are 'to promote the care, welfare, interest, treatment, education and advancement (including through the provision of assistance to parents and carers) in the counties of Surrey, Hampshire and Berkshire, and South West London and other surrounding districts of persons with any form of cerebral palsy or other disability'.

Our vision

A world which is inclusive to all, regardless of ability.

Our Mission

We provide services and support that enable those with a range of disabilities, their families, and carers to lead fulfilling lives.

The charity's activities listed below are derived directly from this vision and objectives:

Children and Young People

- (i) Therapy and nursery education for young children;
- (ii) Treetops, our respite centre for children up to the age of 18;
- (iii) Out of school activities for children and young people;
- (iv) Personal support to children within their family home;
- (v) Face to Face - parent support group;
- (vi) Clubs for 18–25-year-olds;
- (vii) Hosting the local Child Assessment Service.

Adult and Community Support

- (viii) A resource centre which provides a range of therapies including physiotherapy, hydrotherapy and complementary therapies;
- (ix) Leisure and life skills activities;
 - Fitness in a specialist gym;
 - Fully accessible café;
 - Supporting and advising families and carers;
 - Running a variety of training courses for staff, parents, volunteers and professionals;
 - Hosting orthotic, orthopaedic clinics.

The above activities are undertaken daily with some activities outside of normal working hours and all directly support the charity's objectives.

Decisions as to which children and adults would be most suitable to receive the services provided are reasonably and equitably made by the relevant statutory authorities and staff. However, at all times White Lodge Centre retains the ultimate decision as to the children and adults who are to benefit from its services.

WHITE LODGE CENTRE (A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Our core values

- E Encourage**
We encourage and enable people to achieve as rewarding lives as possible.
- N Nurture**
We provide services in a friendly, caring and supportive environment.
- A Alliances**
We respect and value each other. We form strong alliances and collaborate with a variety of organisations and individuals to cultivate and strengthen our services and support.
- B Believe**
We believe in being open and honest, always working with integrity to earn vital trust from the families, carers, and individuals we support.
- L Listen**
By listening we constantly adapt, diversify, and evolve our services and environments to best meet the needs of our service users, their family, and carers.
- E Excellence**
We continually strive for excellence in all that we do through expertise, experience and professionalism of our team and support network.

The specific strategies used to fulfil the charity's objectives are:

- To deliver appropriate high-quality, and cost-effective services to benefit people's physical, social and emotional well-being;
- To actively involve service users to tell us what they want;
- To ensure White Lodge Centre stays at the forefront of its field by continually developing our staff and volunteers;
- To share our knowledge and skills by informing others;
- To work with and support community groups so that local people understand who we are and what we do;
- To work in partnership with other voluntary, statutory, and business organisations, service users, parents, and carers;
- To ensure disabled children, young people and adults, families and carers feel supported in the services we offer;
- To offer a wide range of services and activities to disabled adults which meet their expectations;
- To ensure disabled children and young people flourish and achieve their potential;
- To ensure all staff and volunteers are trained to meet the needs of the organisation;
- To ensure high quality services and safety is achieved across the organisation;
- To provide a welcoming, friendly, and accessible environment;
- To maintain financial stability and a healthy cash flow;
- To promote White Lodge Centre to the wider community.

In the year ended 31 March 2024, the charity had the following specific aims:

- Improve staff recruitment and retention
- Become a Disability Confident Employer
- Improve budget management controls across all areas of the charity
- IT infrastructure project completion
- Complete capital projects that are agreed in the annual budget on time and within budget
- Adopt rigorous facilities health and safety processes across the sites
- Ensure the website meets the needs of our service users and their families and carers
- Increase profile with partnerships
- Improve networking across local and national networks
- Create Hydro Pool income/rental model.

WHITE LODGE CENTRE

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Use of indicators, benchmarks and milestones by trustees to monitor the progress of the activities:

The trustees principally use both the standard financial indicators to monitor progress and the reporting system referred to in 'Organisation' on page 3 of this report. Management use budgets and targets at departmental level, which are included in the annual service report, and fundraising reports. The trustees review the reports and the departmental work at their meetings, but they do not set these detailed measures. Members of the management team take part in several 'collective' meetings, where the organisation can share information about specific parts of the service and make comparisons on cost and quality. The charity ensures that its standards continue to be very high through the quality assessments provided by independent bodies, those bodies contracting the services and by regular internal quality audits. In the section entitled 'Achievements and Performance' below, the trustees approve these objectives and monitor their progress and, with the management team, set and approve the future objectives, both short, medium, and long term, as set out under 'Plans for future periods'.

Public benefit

The trustees confirm that they have referred to the appropriate guidance on Public Benefit issued by the Charity Commission when reviewing White Lodge Centre's aims and objectives and in the planning of future activities as described in this report. A substantial percentage of White Lodge Centre's funding is received from statutory bodies and is designed to assist disabled children and adults in the local communities it serves.

Strategic Report

Achievements and Performance

The past year has been challenging on many levels. As with many employers in the charity and social care sector, staffing shortages and the cost-of-living crisis has had an impact on our budget and ability to deliver our services effectively, impacting our end of year performance.

This year we have invested a large proportion of our time consulting with our staff, volunteers, customers and stakeholders to develop the new 5 years strategy. We received feedback from over 200 people during the review and consultations. The strategy is in the final draft stage and will be signed off by our board of trustees in November 2024 with a public launch date for the new year.

We had some major changes with our Senior Management Team (SMT) during this financial year. These changes had positive and negative impacts on the charities ability to deliver its objectives.

Our highlights include the investment into our staff management and recruitment processes. We did this by recruiting a new Human Resources Manager to our SMT. We also streamlined our recruitment processes – creating faster and more efficient staff recruitment and onboarding. A significant change was implementing online recruitment portals and using online fast track DBS checks.

We also recruited a new Finance Manager. We invested a large proportion of our year analysing our finances and reviewing hidden expenditure to look for efficiencies. This project resulted in the production of a new and more comprehensive budget for 2024/25, which gives our board and SMT more detailed analysis of income and expenditure.

We successfully implemented our newly commissioned and designed Short Breaks contract. There is still some work to do with this contract being delivered in new ways to ensure that it meets the needs of local families. It is important to recognise that the county budget for this contract was reduced and families have been impacted by these changes.

Our newly refurbished Hydro Pool had some operational difficulties. Issues with the contracted chemical dosing system led to a delay in launch of the pool with the expected October 2023 timeframe. The pool became operational in February 2024 and it now launching to the public in November 2024.

WHITE LODGE CENTRE

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our fundraising team achieved some good outcomes this year and grew our donors and remain immensely grateful for all donations, gifts and the time and skills given freely to us by our wonderful teams of volunteers.

We would like to thank our staff and volunteers who have shown unwavering ambition and empathy for our beneficiaries. We strongly believe that this valuable trait will assist the charity immensely in its continued mission to build an organisation that values compassion, dignity and respect whilst providing services and support that enable those with a range of disabilities, their families and carers to lead fulfilling lives.

Financial Review

The Statement of Financial Activities ('SOFA') for the year ended 31 March 2024 shows:

Incoming resources of £2,994,000 (£160,000 higher than last year's result of £2,834,000)

We are extremely grateful for both the donations received and for the kind support of our many volunteers. The charitable fundraising landscape does remain challenging. The availability and competition for charitable trust grants has become more challenging but we have seen a post pandemic rise in public fundraising with a real resurgence within the community, challenge events and corporate fundraising.

The fundraising combined target for the year for restricted and unrestricted income was £746,000 (£120,000 allocated to restricted funds and £626,000 to unrestricted funds). The total amount raised for restricted funds stood at £103,000 against a budget of £120,000. Unrestricted funds raised a total of £499,000 against a budget of £626,000. The income streams consisted of Trusts £36,000 (£94,000 lower than the budget of £130,000), Legacies £77,000 (£3,000 lower than the budget of £80,000) and £489,000 from all other donations (£47,000 lower than the budget of £536,000). *£17,500 within legacies accounts for a donation received during April 2024*.

Resources expended of £3,250,000 (£262,000 higher than last year's result of £2,988,000)

The key drivers were an increase in IT costs of £10,000. Staff costs increased by £23,000 due to the recruitment of new SMT staff and re-banding of staff roles. Our direct costs increased by £65,000 some of which was planned for, but we also had unplanned work to all buildings. The planned increases were in our facilities, transport, and activity costs across the organisation.

Net deficit of £256,000 (£102,000 decline on last year's net deficit of £154,000).

The net deficit breaks down as below:

	2023/24	2022/23
	£'000s	£'000s
Net deficit on services before fundraising and depreciation	(337)	(313)
Fundraising surplus	353	426
Net surplus before depreciation	16	113
Depreciation	(272)	(267)
Net deficit	(256)	(154)

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The highlighted net surplus / (deficit) before depreciation is a key financial metric monitored by the trustees with the objective of a positive balance for each year as capital expenditure is funded by discrete fundraising activities rather than through on-going operations. This metric therefore provides a barometer on operational performance and the associated impact of this on cash position and freely available reserves.

For 2023/24 the trustees set a target objective for net surplus before depreciation of £30,000. There was a shortfall of £14,000 on the agreed surplus. In the budget 22/23 a net surplus of £21,000 was set. The charity achieved an additional surplus of £92,000.

The Balance Sheet shows total net assets of £5,100,000 compared to £5,356,000 in 2023. The surplus of £16,000 in reserves was reduced to a deficit of £256,000 due to the depreciation of £272,000 of the tangible fixed assets used by the charity.

The closing cash position fell by £201,000 to £327,000 compared to £529,000 in 2023. There was a net cash outflow from operating activities of £56,000 arising primarily from the net income for the year before depreciation charges and reserves. The cash outflow for capital equipment purchases of £135,000 consisted of the new boilers, air conditioning, hydro pool works and the bank loan repayments of £20,000.

A bank loan remains in place arranged under the government backed Coronavirus Business Interruption Loan Scheme ("CBILS"). It was considered a prudent response to the cashflow uncertainty that existed for the Charity in the early part of 2020/21 arising from the Covid pandemic. The bank loan has a six-year term with no capital or interest payable in the first 12 months (interest costs being borne by the government for this initial period). The Charity has been repaying the loan monthly. On the 31st March 2024 the outstanding bank loan balance was £43,000.

Reserves policy

Note 18 to the financial statements sets out the allocation of the net assets to the various funds. The unrestricted reserves were £1,207,000 on 31 March 2024. Of this freely available reserves, equivalent to unrestricted net current assets less unrestricted creditors falling due after more than one year, were £329,000 (2023: £544,000).

The freely available reserves of £329,000 represent internal funds that need to be held for shortfalls in revenue or unexpected costs. The trustees consider that freely available reserves of £400,000 would normally be required. The trustees are focused on correcting this shortfall over a 5 year period.

Designated funds of £564,000 represents amounts invested in the charity's buildings except those held in restricted funds. Restricted reserves principally cover the investments made over the years in our land and buildings.

Tangible fixed assets

Any movements in fixed assets are shown in Note 14 to the financial statements. A substantial part of the book value of freehold and leasehold premises is represented by the cost of the buildings. Overall, and having regard to the specific use of the buildings, the trustees consider that the value of the freehold and leasehold premises is fairly stated.

Investments Policy

All surplus funds are invested between Nationwide, Santander, The Charity Bank and National Westminster Bank instant access accounts. The trustees believe that this is the best strategy to safeguard the necessity of ensuring activities each year are fully funded and that any short-term shortfall in fundraising activities does not have immediate repercussions due to the ease of access to the funds.

WHITE LODGE CENTRE

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Going concern

A detailed budget for 2024/25 has been prepared that forecasts a net surplus before depreciation of £9,000. This assumes that the net services deficit before depreciation will fall to £347,000, in 24/25. White Lodge will continue investing in staff, training and systems that will establish a safer organisation. The fundraising income target is £611,000 with associated costs of £255,000 resulting in a fundraising surplus of £356,000.

A detailed cashflow for 2024/25 has been prepared which indicates that based on achieving a net surplus before depreciation of £9,000 there will be adequate cash resources to meet both usual fluctuations in cashflow and the requirement to meet continued repayments of capital and interest on the CBILS Loan.

With the above measures in place, White Lodge is fully expected to have adequate cash resources to meet its on-going activity over the next 12 months and accordingly the trustees believe that there is adequate evidence to satisfy any going concern considerations.

Plans for future periods

The main objectives for the coming year are:

- Complete Pathways capital programmes within the 2024/25 budget – flooring, sensory room and the decking and landscaping.
- Complete the strategic review process and launch the 2025/30 strategy.
- Complete the organisational wide digital transformation programme to include online payments and bookings for our services.
- Complete the Marketing and Communications strategy.

Fundraising Statement

We directly employ a fundraising team to organise our fundraising campaigns and events and to co-ordinate the activities of our supporters and volunteers. We do not use professional fundraisers or involve commercial participators to solicit donations and have no plans in the future to do so. There have been no complaints about fundraising activity this year.

We are registered with the Fundraising Regulator and take all appropriate review and training activities necessary to ensure that we comply with the Fundraising Regulator's Code of Fundraising Practice.

To protect our supporters from unwanted intrusion, we only retain personal data if this has been approved by the respective person. We do not sell or pass on our supporters' personal data, and we have never purchased fundraising data from a third party. We usually only undertake direct marketing on a twice-yearly basis with the distribution of our Centre Voice magazine.

Contribution from volunteers

The charity benefits from, and is extremely thankful for, the support of voluntary workers across its service provision, fundraising, administration, and other support activities. Whilst no respective area of the charity (except for the trustee board) is dependent upon voluntary work the trustees recognise that without this valuable support there would be an impact on the charity's ability to fulfil its objectives.

Principal risks and uncertainties

The trustees consider that the principal challenges faced by White Lodge Centre, and the risks associated therewith, are the need to:

- continue to provide a high-quality service;
- operate within budgets;
- cover the excess of costs of service income by raising sufficient voluntary income.

WHITE LODGE CENTRE

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees and management have conducted a review of the major risks to which White Lodge Centre is exposed arising from the above challenges. Detailed procedures are in place to mitigate these risks and they are assessed under the headings of governance and management risk, operational risk, financial risk and compliance risk. The information outlined below is designed to provide the information needed to monitor these challenges, contain the risks, and take any necessary corrective action.

At the regular quarterly meetings, the trustees receive and consider:

- presentations, on a rotational basis, from key management personnel;
- a report from the CEO, which deals with matters arising during the past quarter;
- a report from the Finance Manager, which reports on the voluntary income position and advises of any significant variations from the expense and revenue budgets;
- a report on health and safety issues;
- particulars of any other matters that are relevant to their duties, for example:
 - presentations from the professional advisers (architects and quantity surveyors) on building issues;
 - presentations from the insurance brokers on insurance coverage;
 - review of physical security issues;
 - feedback from user surveys of the quality of service provided by White Lodge Centre.

The trustees also annually evaluate their performance both as individuals and as a Board.

The trustees consider that the information they receive, the internal control systems that are established and the action the trustees take all combine to enable them to confirm that the major risks to which the charity is exposed are reviewed annually and systems are in place to mitigate those risks.

Trustees' Responsibilities

The charity's trustees (who are also the directors of White Lodge Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity's trustees to prepare financial statements for each year which give a true and fair view of the situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (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;
- 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 proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

WHITE LODGE CENTRE (A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

Statement of disclosure of information to the Auditor

As far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Strategic Report

The company has chosen in accordance with Section 414C(11) of the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 to set out within the Strategic Report the Company's Strategic Report Information required by Schedule 7 of the Large and Medium Sized Companies and Groups (Accounts and Reports) Regulation 2008. This includes information that would have been included in the business review and details of the principal risks and uncertainties.

The Trustees' Report (incorporating the Strategic Report) was approved by the Board of Trustees (which is also the Board of Directors) on 5th November 2024.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:



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Neil McIntyre

(Chair of Trustees)

Date: 5th November 2024

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WHITE LODGE CENTRE

Opinion

We have audited the financial statements of White Lodge Centre (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WHITE LODGE CENTRE (CONTINUED)

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WHITE LODGE CENTRE (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the following laws and regulations were most significant including the Charities Act 2022, the Safeguarding Vulnerable Groups Act 2006 and the UK Code of Fundraising Practice. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.
- We understood how the charitable company is complying with those legal and regulatory frameworks by, making inquiries to management, those responsible for legal and compliance procedures and the company secretary. We corroborated our inquiries through our review of board minutes.
- The engagement partner assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. The assessment did not identify any issues in this area.
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - Challenging assumptions and judgments made by management in its significant accounting estimates; and
 - Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations.

As a result of the above procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

- Posting of fraudulent journal entries
- Posting of fraudulent payments and receipts in the accounting software
- Authorisation, processing, and payment of fraudulent expenses
- Timing of revenue recognition

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

WHITE LODGE CENTRE (A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WHITE LODGE CENTRE (CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Janice Matthews FCA (Senior statutory auditor)

for and on behalf of
Menzies LLP

Chartered Accountants
Statutory Auditor

Magna House

18-32 London Road

Staines-Upon-Thames

TW18 4BP

Date: 18-Nov-2024

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Income from:					
Donations and legacies	4	499	103	602	631
Charitable activities	5	2,091	274	2,365	2,143
Other trading activities	6	17	-	17	54
Investments	7	10	-	10	6
Total income		2,617	377	2,994	2,834
Expenditure on:					
Raising funds	8	249	-	249	253
Charitable activities	9	2,481	520	3,001	2,735
Total expenditure		2,730	520	3,250	2,988
Net expenditure		(113)	(143)	(256)	(154)
Transfers between funds	18	40	(40)	-	-
Net movement in funds		(73)	(183)	(256)	(154)
Reconciliation of funds:					
Total funds brought forward		1,280	4,076	5,356	5,510
Net movement in funds		(73)	(183)	(256)	(154)
Total funds carried forward		1,207	3,893	5,100	5,356

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

The notes on pages 20 to 39 form part of these financial statements.

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

REGISTERED NUMBER: 1592351

BALANCE SHEET

AS AT 31 MARCH 2024

	Note	2024 £000	2023 £000
Fixed assets			
Tangible assets	14	4,717	4,853
		4,717	4,853
Current assets			
Debtors	15	286	236
Cash at bank and in hand		327	529
		613	765
Creditors: amounts falling due within one year	16	(207)	(219)
Net current assets		406	546
Total assets less current liabilities		5,123	5,399
Creditors: amounts falling due after more than one year	17	(23)	(43)
Net assets excluding pension asset		5,100	5,356
Total net assets		5,100	5,356

WHITE LODGE CENTRE
(A Company Limited by Guarantee)

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

	Note	2024 £000	2023 £000
Charity funds			
Restricted funds	18	3,893	4,076
Unrestricted funds	18	1,207	1,280
Total funds		5,100	5,356

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:

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Dr Neil McIntyre
(Chair of Trustees)
Date: 5th November 2024

The notes on pages 20 to 39 form part of these financial statements.

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	2024 £000	2023 £000
Cash flows from operating activities		
Net cash used in operating activities	(56)	74
Cash flows from investing activities		
Dividends, interests and rents from investments	10	-
Purchase of tangible fixed assets	(135)	(201)
Net cash used in investing activities	(125)	(201)
Cash flows from financing activities		
Repayments of borrowing	(20)	(20)
Net cash used in financing activities	(20)	(20)
Change in cash and cash equivalents in the year	(201)	(147)
Cash and cash equivalents at the beginning of the year	528	675
Cash and cash equivalents at the end of the year	327	528

The notes on pages 20 to 39 form part of these financial statements

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. General information

White Lodge Centre is a charitable company limited by guarantee and is incorporated in England and Wales. Details of the company's registered office and principal activities are set out in the Report of the Trustees.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

White Lodge Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Accounts are prepared in £'000s.

2.2 Going concern

In undertaking this assessment 24-month financial projections have been prepared through to 31st March 2025.

Consideration has been made of:

- The impact on both reserves and cashflow of fundraising income and the probability of when income will return to pre-pandemic levels;
- The ability of the charity to adapt to any perceived permanent changes in income levels and adjust its cost base accordingly;
- The impact of medium term cashflow support measures including repayment of the CBILs loan.

The trustees have concluded from this review that it is appropriate to continue to prepare the financial statements on a going concern basis and that the charity will have adequate cash resources to meet its on-going activity over the 12 months from the approval of these financial statements.

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Income from the provision of services is recognised in the period in which it is receivable and on completion of the service. Amounts received in advance of providing the service are carried forward in deferred income.

2.4 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

The buildings are situated on land that is both leasehold and freehold. All costs relating to these buildings, including the substantial rebuilding expenditure of recent years, has been allocated accordingly. Land and building expenditure is depreciated as set out below with treatment of freehold premises being the same as leasehold premises, as the freehold premises would not operate independently of the leasehold premises

.Depreciation on the charity's freehold and leasehold property is calculated at the following rates:-

- Structure - straight line over remaining leasehold life to 31st December 2042
- Roof - straight line over remaining estimated life to 31st March 2035
- Fixed plant - straight line over remaining estimated life to 31st March 2030
- Freehold land - Not depreciated

, .

The other fixed assets are written off over their expected useful lives at the following annual rates:

Motor vehicles	-	25%	On reducing balance basis
Equipment	-	10%	On cost
Computer equipment	-	25%	On cost

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The main accounting estimate for the charity is depreciation.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

4. Income from donations and legacies

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Donations				
Charitable foundations	36	-	36	73
Other donors	386	103	489	469
Legacies	77	-	77	72
Revenue funding	-	-	-	17
Subtotal detailed disclosure	499	103	602	631
	499	103	602	631
Total 2023	513	118	631	

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

5. Income from charitable activities

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Income from charitable activities - Children's' services	1,578	274	1,852	1,831
Income from charitable activities - Adults' services	513	-	513	312
	2,091	274	2,365	2,143
Total 2023	1,862	281	2,143	

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Other fundraising trading activities	17	17	54

7. Investment income

	Unrestricted funds 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Bank interest received	10	10	6

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

8. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Direct costs	68	68	73
Costs of raising voluntary income - wages and salaries	127	127	117
Costs of raising voluntary income - NI	12	12	11
Costs of raising voluntary income - pension costs	3	3	2
Support costs	37	37	28
	247	247	231

Fundraising trading expenses

	Unrestricted funds 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Fundraising trading costs	2	2	22

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total 2024 £000	Total 2023 £000
Children's services	1,782	520	2,302	2,241
Adults' services	699	-	699	494
	2,481	520	3,001	2,735
Total 2023	2,454	281	2,735	

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

10. Analysis of expenditure by activities

	Activities undertaken directly 2024 £000	Support costs 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Childrens' services	1,893	409	2,302	2,241
Adults' services	585	114	699	494
	2,478	523	3,001	2,735
Total 2023	2,333	402	2,735	

Analysis of direct costs

	Childrens' services 2024 £000	Adults' services 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Staff costs	1,499	468	1,967	1,795
Depreciation	115	32	147	144
Other direct costs	279	85	364	394
	1,893	585	2,478	2,333
Total 2023	1,912	526	2,333	

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

10. Analysis of expenditure by activities (continued)

Analysis of support costs

	Childrens' services 2024 £000	Adults' services 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Staff costs	156	43	199	126
Depreciation	77	21	98	96
Other support costs	110	30	140	114
Governance costs	65	20	85	66
	<u>408</u>	<u>114</u>	<u>522</u>	<u>402</u>
<i>Total 2023</i>	<u>328</u>	<u>73</u>	<u>402</u>	

11. Auditors' remuneration

	2024 £000	2023 £000
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	15	14
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	<u>3</u>	<u>-</u>

12. Staff costs

	2024 £000	2023 £000
Wages and salaries	2,185	1,926
Social security costs	142	126
Contribution to defined contribution pension schemes	36	33
Other employee benefits	9	46
	<u>2,372</u>	<u>2,131</u>

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

12. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Charitable activities	164	164
Support for those services	9	10
Generating voluntary income and governance	10	9
	183	183

The average headcount expressed as full-time equivalents was:

	2024 No.	2023 No.
Charitable activities	63	59
Support for those services	7	7
Generating voluntary income and governance	7	7
	77	73

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024 No.	2023 No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	1	-

The remuneration for key management personnel was £278,931 (2023 - £205,548).

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

14. Tangible fixed assets

	Freehold property £000	Short-term leasehold property £000	Motor vehicles £000	Equipment £000	Assets in course of construction £000	Total £000
Cost or valuation						
At 1 April 2023	4,159	3,332	67	401	131	8,090
Additions	9	54	-	12	60	135
Disposals	-	-	(9)	-	-	(9)
At 31 March 2024	4,168	3,386	58	413	191	8,216
Depreciation						
At 1 April 2023	1,394	1,518	64	261	-	3,237
Charge for the year	127	113	1	31	-	272
On disposals	-	-	(9)	-	-	(9)
At 31 March 2024	1,521	1,631	56	292	-	3,500
Net book value						
At 31 March 2024	2,647	1,755	2	121	191	4,716
At 31 March 2023	2,765	1,814	3	140	131	4,853

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

15. Debtors

	2024 £000	2023 £000
Due within one year		
Amount due for services	225	154
Prepayments and accrued income	61	82
	<u>286</u>	<u>236</u>

16. Creditors: Amounts falling due within one year

	2024 £000	2023 £000
Bank loans	20	20
Trade creditors	29	68
Other taxation and social security	32	28
Other creditors	8	8
Accruals and deferred income	118	95
	<u>207</u>	<u>219</u>

Accruals and deferred income include deferred income of £40,000 (2022: £33,000) relating to both charitable services and fundraising events undertaken after 31 March but that have been either paid for or invoiced in advance of 31 March.

	2024 £000	2023 £000
Deferred income at 1 April 2023	33	29
Resources deferred during the year	40	33
Amounts released from previous periods	(33)	(29)
	<u>40</u>	<u>33</u>

WHITE LODGE CENTRE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

17. Creditors: Amounts falling due after more than one year

	2024 £000	2023 £000
Bank loans	23	43

The Charity borrowed £250,000 on 19th May 2020 from National Westminster Bank on a 6 year term loan provided through the government’s Coronavirus Business Interruption Loan Scheme (“CBILS”). Under CBILS terms the first 12 months of interest costs on the loan are met by the government. The loan capital is repayable in equal amounts over 60 months from June 2021 to May 2026. Voluntary early capital repayments can be made at any point without financial penalty. The interest rate on the loan is 2.81% per annum over the bank’s base rate. The loan is repayable as follows:

Included within the above are amounts falling due as follows:

	2024 £000	2023 £000
Between one and two years		
Bank loans	20	20
Between two and five years		
Bank loans	3	23
Over five years		

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 March 2024 £000
Unrestricted funds					
Designated funds					
Building Fund	529	-	(28)	63	564
General funds					
General Funds - all funds	751	2,616	(2,701)	(23)	643
Total Unrestricted funds	1,280	2,616	(2,729)	40	1,207
Restricted funds					
Buildings: Pathways	1,555	-	(96)	-	1,459
Buildings: Treetops	1,013	-	(47)	-	966
Buildings: Rendezvous	1,482	-	(67)	-	1,415
Equipment	25	103	(35)	(40)	53
MASC	1	-	(1)	-	-
Health grant	-	274	(274)	-	-
	4,076	377	(520)	(40)	3,893
Total of funds	5,356	2,993	(3,249)	-	5,100

Transfers between funds represent the value of fixed assets purchased from restricted funds and additions to the value of buildings set aside in the designated buildings fund.

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

18. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £000</i>	<i>Income £000</i>	<i>Expenditure £000</i>	<i>Transfers in/out £000</i>	<i>Balance at 31 March 2023 £000</i>
Unrestricted funds					
Designated funds					
Buiding fund	529	-	-	-	529
General funds					
General Funds - all funds	644	2,436	(2,477)	148	751
Total Unrestricted funds	1,173	2,436	(2,477)	148	1,280
Restricted funds					
Buildings - Pathways	1,638	-	(83)	-	1,555
Buidings: Treetops	1,057	-	(44)	-	1,013
Buidings: Rendezvous	1,546	-	(64)	-	1,482
Equipment	95	100	(22)	(148)	25
MASC	1	-	-	-	1
Health grant	-	281	(281)	-	-
Other revenue funding	-	18	(18)	-	-
	4,337	399	(512)	(148)	4,076
Total of funds	5,510	2,835	(2,989)	-	5,356

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

18. Statement of funds (continued)

Pathways, Treetops and Rendezvous funds are Capital Appeal funds that were raised for the purposes of major rebuild projects over the past twenty-five years. Ongoing resource expended relates to the depreciation of the capital cost of these projects.

The equipment fund relates to donations where the donor has requested that specified equipment is acquired out of the donation.

The MASC fund relates to restricted donations received when the Millennium After School Club charity transferred all residual cash balances to White Lodge Centre.

Health grants are statutory grants renewed annually in respect of the activities in furtherance of charity's objectives.

Other revenue funding relates to restricted donations received in the year to fund specific charitable operational services deficits for that year and are therefore always spent in full in the year.

The building fund relates to the unrestricted element of the property to allow clear representation of the unrestricted funds position.

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 March 2024 £000
Designated funds	529	-	(28)	63	564
General funds	751	2,616	(2,701)	(23)	643
Restricted funds	4,076	377	(520)	(40)	3,893
	5,356	2,993	(3,249)	-	5,100

Summary of funds - prior year

	Balance at 1 April 2022 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 March 2023 £000
Designated funds	529	-	-	-	529
General funds	644	2,436	(2,477)	148	751
Restricted funds	4,337	399	(512)	(148)	4,076
	5,510	2,835	(2,989)	-	5,356

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

20. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000
Tangible fixed assets	878	3,839	4,717
Current assets	559	54	613
Creditors due within one year	(207)	-	(207)
Creditors due in more than one year	(23)	-	(23)
Total	1,207	3,893	5,100

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £000	Restricted funds 2023 £000	Total funds 2023 £000
Tangible fixed assets	803	4,050	4,853
Current assets	739	26	765
Creditors due within one year	(219)	-	(219)
Creditors due in more than one year	(43)	-	(43)
Total	1,280	4,076	5,356

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £000	2023 £000
Net expenditure for the period (as per Statement of Financial Activities)	(256)	(154)
Adjustments for:		
Depreciation charges	272	267
Dividends, interests and rents from investments	(10)	(6)
Increase in debtors	(50)	(70)
Increase/(decrease) in creditors	(12)	35
Net cash provided by/(used in) operating activities	(56)	72

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

22. Analysis of cash and cash equivalents

	2024 £000	2023 £000
Cash in hand	327	528
Total cash and cash equivalents	327	528

23. Analysis of changes in net debt

	At 1 April 2023 £000	Cash flows £000	Other non- cash changes £000	At 31 March 2024 £000
Cash at bank and in hand	529	(203)	-	326
Debt due within 1 year	(20)	20	(20)	(20)
Debt due after 1 year	(43)	-	20	(23)
	466	(183)	-	283

24. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £000	2023 £000
Not later than 1 year	6	11
Later than 1 year and not later than 5 years	5	2
Later than 5 years	1	-
	12	13

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2024 £000	2023 £000
Operating lease rentals	14	13

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

25. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £2 for the debts and liabilities contracted before he/she ceases to be a member.

26. Related party transactions

Children of trustees can receive services at White Lodge Centre funded by statutory authorities who refer them to White Lodge Centre to receive their care package.

During a year most trustees make small donations to White Lodge. Such donations are made without condition or restriction, and some are made anonymously and the amounts during the year are not significant.

WHITE LODGE CENTRE (A Company Limited by Guarantee)

APPENDIX 1

Acknowledgements

We acknowledge and thank the many organisations and people who help us in our daily running of the charity through their very generous donations, both those who prefer to remain anonymous and those listed below:

1. Chertsey Combined Charity
Donated £20,000 in 2023/24 to support our hydrotherapy Pool refurbishment project
2. LoCase (Low Carbon Across the South and East)
Donated £20,000 in 2023/24 to support our boilers replacement project in Pathways
3. HSBC Foundation – Supporting Our Community Programme
Donated £19,685.05 in 2023/24 to our Decking replacement project in Pathways
4. St Faith's Trust
Donated £15,000 in 2023/24 towards the Play and Youth Clubs
5. The Manali Charitable Trust
Donated £10,000 in 2023/24 to support core organisational costs
6. The Three Guineas Trust
Donated £7,000 in 2023/24 towards the Play and Youth Clubs
7. The Michael O'Sullivan Charitable Trust
Donated £5,000 in 2023/24 towards the Rendezvous hub activities services
8. Runnymede Borough Council – Contain the Outbreak Management Fund
Donated £5,000 in 2023/24 towards the Rendezvous hub adult activities services
9. AJ & K Barnett Charitable Trust
Donated £3,000 in 2023/24 to support core organisational costs
10. Loseley & Guildway Trust
Donated £2,500 in 2023/24 to support core organisational costs
11. Reed Foundation
Donated £2,237 in 2023/24 to support the Christmas Big Give - Big Splash Hydro Appeal
12. The FJ Wallis Charitable Settlement Fund
Donated £2,000 in 2023/24 to support core organisational costs

Accounts

White Lodge Centre

(a company limited by guarantee)

Report and Financial Statements

Year Ended 31 March 2023

Charity number: 286238

Company number: 1592351

Report of the trustees for the year ended 31 March 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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

Charity number: 286238
 Company number: 1592351 (England and Wales)
 Registered office: Holloway Hill, Lyne, Chertsey, Surrey, KT16 0FA

Our advisors

Auditors: Menzies LLP, Magna House, 18-32 London Road, Staines upon Thames, TW18 4DP
 Bankers: National Westminster Bank plc, 1 High Street, Weybridge, Surrey, KT13 8UA

Directors and trustees

The directors of the charitable company, White Lodge Centre ("the charity"), are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year ended were as follows:

Neil McIntyre	Chair (appointed May 2023), Trustee (Appointed April 2020)
Stephen Carrodus	<i>Chair (resigned May 2023)</i>
Stephen Peckham	<i>Treasurer and Secretary (Resigned March 2023)</i>
Tim Bevans	Trustee (Resigned June 2023)
Victoria Jones	Trustee (Resigned June 2023)
Graham Barlow	Trustee (Appointed May 2022)
Juliette Barnes	
Sophie Taylor	
Jane Stuart-Palikira	
Sarah Dade	Trustee (Resigned June 2022)
Mike Meredith	Trustee (Appointed June 2022)

Key management personnel:

Lesleigh Bounds	Chief Executive Officer (“CEO”)
Mike Hey	Head of Fundraising and Marketing
Rob Morello	Head of Services
Carl Sexton	Director of Finance & Support Services (Resigned March 2023)
John Ashby	Interim Director of Finance (Appointed March 2023 – resigned September 2023)
Leyla Beacham	Finance Manager (Appointed August 2023)

Structure, Governance and Management**Governing Document**

White Lodge Centre is a company limited by guarantee governed by its Memorandum and Articles of Association last amended on 10 January 2017. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees are required to have experience in an area of disability or bring professional skills in the broader areas of health, care, education, business or administration. The trustees may appoint a new trustee either to fill a vacancy or as an additional trustee provided that the appointment does not cause the number of trustees to exceed ten. At each Annual General Meeting all trustees retire but, if willing to act, each trustee is reappointed unless the vacancy has been filled or unless a resolution for the reappointment of the trustee is not carried. A person cannot be appointed or reappointed as a trustee unless they are recommended by the trustees and have completed not more than five years continuous service. This may be extended where appropriate subject to a resolution being passed at a general meeting.

Trustee induction and training

New trustees receive both an induction course covering all the activities of White Lodge Centre and material detailing all the processes and procedures relevant to the exercise of the function. Before final appointment, the trustee attends a trustee meeting to ensure suitability. Security checks are undertaken prior to the appointment of any new trustee. Trustees attend external training as they consider appropriate and after which they will share their learning with the other trustees at the next suitable meeting. Two annual away days are organised during which the trustees are updated on topics particularly relevant to the charity’s activities.

Organisation

The board of trustees, which can have not less than four trustees and not more than ten trustees, administers the charity. The board normally meets every three months and there are sub-committees covering: Finance & Fundraising, People & Governance and Quality & Safety which meet two or three times a year depending on the specific sub-group. The trustees approve the overall strategic plan for the charity each year which is then converted into specific operational plans and annual budgets. The plans are formal reports, and their contents are reflected in the annual budget, which the trustees also approve.

A CEO (Chief Executive Officer) is appointed by the trustees who, along with a senior management team and supporting staff teams, manage the charity's daily operations. The senior management team comprises the departmental heads for operations, business support fundraising, and finance. Progress against both budget and departmental targets is reported at trustee meetings, where both the CEO and members of the senior management team report to the board.

Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any conflict of interest between a trustee and the charity must be disclosed to the full board of trustees.

In prior years a trustee, Juliette Barnes, provided specific front line staff training on an arm's length basis; total cost current year of £0 (2022: £400). This transaction was disclosed to and approved by the trustee board, there are no transactions to report for 2023.

Pay policy for senior staff

The pay of the senior staff is reviewed annually, and changes are made based on factors such as changes in comparable average earnings and the financial position of the charity.

Objectives and Activities

The principal objectives of the charity, as set out in its Memorandum of Association, are 'to promote the care, welfare, interest, treatment, education and advancement (including through the provision of assistance to parents and carers) in the counties of Surrey, Hampshire and Berkshire, and South West London and other surrounding districts of persons with any form of cerebral palsy or other disability'.

Our vision

A world which is inclusive to all, regardless of ability.

Our Mission

We provide services and support that enable those with a range of disabilities, their families, and carers to lead fulfilling lives.

The charity's activities listed below are derived directly from this vision and objectives:

Children and Young People

- (i) Therapy and nursery education for young children;
- (ii) Treetops, our respite centre for children up to the age of 18;
- (iii) Out of school activities for children and young people;

- (iv) Personal support to children within their family home;
- (v) Face to Face - parent support group;
- (vi) Clubs for 18–25-year-olds;
- (vii) Hosting the local Child Assessment Service.

Adult and Community Support

- (viii) A resource centre which provides a range of therapies including physiotherapy, hydrotherapy and complementary therapies;
- (ix) Leisure and life skills activities;
- Fitness in a specialist gym;
- Fully accessible café;
- Supporting and advising families and carers;
- Running a variety of training courses for staff, parents, volunteers and professionals;
- Hosting orthotic, orthopaedic clinics.

The above activities are undertaken daily with some activities outside of normal working hours and all directly support the charity's objectives.

Decisions as to which children and adults would be most suitable to receive the services provided are reasonably and equitably made by the relevant statutory authorities and staff. However, at all times White Lodge Centre retains the ultimate decision as to the children and adults who are to benefit from its services.

Our core values

E Encourage

We encourage and enable people to achieve as rewarding lives as possible.

N Nurture

We provide services in a friendly, caring and supportive environment.

A Alliances

We respect and value each other. We form strong alliances and collaborate with a variety of organisations and individuals to cultivate and strengthen our services and support.

B Believe

We believe in being open and honest, always working with integrity to earn vital trust from the families, carers, and individuals we support.

L Listen

By listening we constantly adapt, diversify, and evolve our services and environments to best meet the needs of our service users, their family, and carers.

E Excellence

We continually strive for excellence in all that we do through expertise, experience and professionalism of our team and support network.

The specific strategies used to fulfil the charity's objectives are:

- To deliver appropriate high-quality, and cost-effective services to benefit people's physical, social and emotional well-being;
- To actively involve service users to tell us what they want;
- To ensure White Lodge Centre stays at the forefront of its field by continually developing our staff and volunteers;
- To share our knowledge and skills by informing others;
- To work with and support community groups so that local people understand who we are and what we do;
- To work in partnership with other voluntary, statutory, and business organisations, service users, parents, and carers;
- To ensure disabled children, young people and adults, families and carers feel supported in the services we offer;
- To offer a wide range of services and activities to disabled adults which meet their expectations;
- To ensure disabled children and young people flourish and achieve their potential;
- To ensure all staff and volunteers are trained to meet the needs of the organisation;
- To ensure high quality services and safety is achieved across the organisation;
- To provide a welcoming, friendly, and accessible environment;
- To maintain financial stability and a healthy cash flow;
- To promote White Lodge Centre to the wider community.

In the year ended 31 March 2023, the charity had the following specific aims:

- Ensure the charity retained all the contracts that were tendered.
- Continue to develop our 18-25-year-old day service.
- Increase numbers accessing the Rendezvous activities program.
- Start the Hydrotherapy project with an aim to complete by the end of the summer 2023.
- Refurbish boilers in all buildings to improve energy efficiency and make future savings.

Use of indicators, benchmarks and milestones by trustees to monitor the progress of the activities:

The trustees principally use both the standard financial indicators to monitor progress and the reporting system referred to in 'Organisation' on pages 2 and 3 of this report. Management use budgets and targets at departmental level, which are included in the annual service report, and fundraising reports. The trustees review the reports and the departmental work at their meetings, but they do not set these detailed measures. Members of the management team take part in several 'collective' meetings, where the organisation can share information about specific parts of the service and make comparisons on cost and quality. The charity ensures that its standards continue to be very high through the quality assessments provided by independent bodies, those bodies contracting the services and by regular internal quality audits. In the section entitled 'Achievements and Performance' below, the trustees approve these objectives and monitor their progress and, with the management team, set and approve the future objectives, both short, medium, and long term, as set out under 'Plans for future periods'.

Public benefit

The trustees confirm that they have referred to the appropriate guidance on Public Benefit issued by the Charity Commission when reviewing White Lodge Centre's aims and objectives and in the planning of future activities as described in this report. A substantial percentage of White Lodge Centre's funding is received from statutory bodies and is designed to assist disabled children and adults in the local communities it serves.

Strategic Report**Achievements and Performance**

The past year has been challenging on many levels. Our most significant achievement was the retention of the Short Breaks contract. Surrey County Council re-tendered the Short Breaks services contract at the start of 2022. These contracts are a substantial proportion of our funding, and any loss of the contract would have had a very detrimental impact on the charity. We worked hard to review, design, and develop services to fit with the new model of funding set out on the tendering process and included consultation and feedback on the design of the new services from the children and families that use them. Whilst this is a significant achievement, and whilst we increased our income and contract value in this round of tendering, it is not without recognising that the county budget for this contract was reduced and families have been impacted by these government departmental cuts to services.

As with many employers in the charity and social care sector, staffing shortages and the cost-of-living crisis has had an impact on our delivery of services. We are immensely proud to have awarded our staff an annual increase in their salaries to help during this challenging time. We have also implemented two new initiatives for staff this past year - an employee assistance scheme, with access to debt advice, GP & physio appointments & psychological services and a death in service insurance policy. Both initiatives were suggested by staff in the organisation's annual staff review. Increasing our staff benefits aids with staff retention and increases our chances at attracting new employees.

This year our fundraising team implemented a new database; this is helping us to record income and donor activity accurately and has been a key factor in driving performance for fundraising. This means that we have better contact with our donors and remain immensely grateful for all donations, gifts and the time and skills given freely to us by our wonderful teams of volunteers.

We would like to thank our staff and volunteers who have shown unwavering ambition and empathy for our beneficiaries, and we strongly believe that this valuable trait will assist the charity immensely in its continued mission to build an organisation that values compassion, dignity and respect whilst providing services and support that enable those with a range of disabilities, their families and carers to lead fulfilling lives.

Financial Review

The Statement of Financial Activities ('SOFA') for the year ended 31 March 2023 shows:

Incoming resources of £2,834,000 (£104,000 higher than last year's result of £2,730,000)

A slight fall in service income of £51,000 was more than offset by Fundraising income (including fundraising trading) of £684,000 being £158,000 higher than last year. We are extremely grateful and thankful for both the donations received and the kind support of our many volunteers. The charitable fundraising landscape does remain challenging. The availability and competition for charitable trust grants has become more challenging but we have seen a post pandemic rise in public fundraising with a real resurgence within the community, challenge events and corporate fundraising.

The fundraising total combined target for the year for both restricted and unrestricted income was £585,000. £40,000 allocated to restricted funds and £545,000 to unrestricted funds. The total amount raised for restricted funds stood at £117,000 against a budget of £40,000. Unrestricted funds raised a total of £513,000 against a budget of £545,000. The income streams consisted of Trusts £101,000 (£15,000 higher than the budget of £86,000), Legacies £72,000 (£33,000 lower than the budget of £105,000) and £457,000 from all other donations (£103,000 higher than the budget of £354,000). *£48,000 within legacies accounts for a donation received during September 2023*.

Resources expended of £2,988,000 (£192,000 higher than last year's result of £2,796,000)

The key drivers were an increase in staffing costs of £41,000. This was due to the recruitment of new SMT staff and an annual uplift in staff salaries. Our direct costs increased by £70,000, some of which was planned for, but we also had unplanned work to our Pathways building. The planned increases were in our facilities, transport, and activity costs across the organisation. We saw a change to our fundraising team which increased expenditure by £62,000 and central governance costs by £19,000.

Net deficit of £154,000 (£88,000 decline on last year's net deficit of £66,000).

The net deficit breaks down as below:

	2022/23	2021/22
	£'000s	£'000s
Net deficit on services before fundraising and depreciation	(313)	(131)
Fundraising surplus	426	330
Net surplus / (deficit) before depreciation	113	199
Depreciation	(267)	(265)
Net deficit	(154)	(66)

The highlighted net surplus / (deficit) before depreciation is a key financial metric monitored by the trustees with the objective of a positive balance for each year as capital expenditure is funded by discrete fundraising activities rather than through on-going operations. This metric therefore provides a barometer on operational performance and the associated impact of this on cash position and freely available reserves.

For 2022/23 the trustees set a target objective for net surplus before a depreciation of £21,000, in the budget 21/22 a net surplus of £36,000 was set. In 22/23 there was therefore an additional surplus of £92,000 on top of the agreed surplus. In 2021/22 the charity achieved a surplus of £163,000.

The Balance Sheet shows total net assets of £5,356,000 compared to £5,510,000 in 2022. The surplus of £113,000 in reserves was reduced to a deficit of £154,000 due to the depreciation of £267,000 of the tangible fixed assets used by the charity.

The closing cash position fell by £148,000 to £527,000 compared to £675,000 in 2022. There was a net cash inflow from operating activities of £73,000 arising primarily from the net income for the year before depreciation charges. The cash outflow for capital equipment purchases of £201,000, which consisted of the new hydro pool and kitchen and the bank loan repayments of £20,000.

A bank loan remains in place arranged under the government backed Coronavirus Business Interruption Loan Scheme (“CBILS”). It was considered a prudent response to the cashflow uncertainty that existed for the Charity in the early part of 2020/21 arising from the Covid pandemic. The bank loan has a six-year term with no capital or interest payable in the first 12 months (interest costs being borne by the government for this initial period). The Charity’s intention is to repay the loan early if it becomes clear that cashflow risks are low enough to deem that it is not required and from a first review of this position £150,000 was repaid in May 2021. On 31st March 2023, the outstanding bank loan balance was £63,000.

Reserves policy

Note 13 to the financial statements sets out the allocation of the net assets to the various funds. The unrestricted reserves were £1,281,000 on 31 March 2023 of which freely available reserves, equivalent to unrestricted net current assets less unrestricted creditors falling due after more than one year, were £544,000 (2022: £495,000).

The freely available reserves of £544,000 represent internal funds that need to be held for shortfalls in revenue or unexpected costs. The trustees consider that freely available reserves of £400,000 would normally be required and have therefore approved the use of an element of these funds for investment in refurbishing White Lodge’s premises during the 2022/23 and 2023/24 fiscal year.

Restricted reserves principally cover the investments made over the years in our land and buildings.

Tangible fixed assets

Any movements in fixed assets are shown in Note 9 to the financial statements. A substantial part of the book value of freehold and leasehold premises is represented by the cost of the new buildings. Overall, and having regard to the specific use of the buildings, the trustees consider that the value of the freehold and leasehold premises is stated.

Investments Policy

All surplus funds are invested between Nationwide, Santander, The Charity Bank and National Westminster Bank instant access accounts. The trustees believe that this is the best strategy to safeguard the necessity of ensuring activities each year are fully funded and that any short-term shortfall in fundraising activities does not have immediate repercussions due to the ease of access to the funds.

Going concern

A detailed budget for 2023/24 has been prepared that forecasts a net surplus before depreciation of £30,000. This assumes that the net services deficit before depreciation will fall to £317,000, in 23/24. White Lodge will continue investing in staff, training and systems that will establish a safer organisation. The fundraising income target is £626,000 with associated costs of £279,000 resulting in a surplus of £347,000.

A detailed cashflow for 2023/24 has been prepared which indicates that based on achieving a net surplus before depreciation of £30,000 there will be adequate cash resources to meet both usual fluctuations in cashflow and the requirement to meet continued repayments of capital and interest on the CBILS Loan.

With the above measures in place, White Lodge is fully expected to have adequate cash resources to meet its on-going activity over the next 12 months and accordingly the trustees believe that there is adequate evidence to satisfy any going concern considerations.

Plans for future periods

The main objectives for the coming year are:

- Complete the Hydrotherapy pool project
- Undertake a review of our buildings and put plans in place to ensure that they are fit for purpose and suitable for future use
- Review, update and improve systems and processes with respect to the recruitment, management, and retention of our staff
- Complete the organisational wide digital transformation programme to build the charity's resilience in the market, create a sustainable business model and embed efficiencies needed for growth and transformation.

Fundraising Statement

We directly employ a fundraising team to organise our fundraising campaigns and events and to co-ordinate the activities of our supporters and volunteers. We do not use professional fundraisers or involve commercial participators to solicit donations and have no plans in the future to do so. There have been no complaints about fundraising activity this year.

We are registered with the Fundraising Regulator and take all appropriate review and training activities necessary to ensure that we comply with the Fundraising Regulator's Code of Fundraising Practice.

To protect our supporters from unwanted intrusion, we only retain personal data if this has been approved by the respective person. We do not sell or pass on our supporters' personal data, and we have never purchased fundraising data from a third party. We usually only undertake direct marketing on a twice-yearly basis with the distribution of our Centre Voice magazine.

Contribution from volunteers

The charity benefits from, and is extremely thankful for, the support of voluntary workers across its service provision, fundraising, administration, and other support activities. Whilst no respective area of the charity (except for the trustee board) is dependent upon voluntary work the trustees recognise that without this valuable support there would be an impact on the charity's ability to fulfil its objectives.

Principal risks and uncertainties

The trustees consider that the principal challenges faced by White Lodge Centre, and the risks associated therewith, are the need to:

- continue to provide a high-quality service;
- operate within budgets;
- cover the excess of costs of service income by raising sufficient voluntary income.

The trustees and management have conducted a review of the major risks to which White Lodge Centre is exposed arising from the above challenges. Detailed procedures are in place to mitigate these risks and they are assessed under the headings of governance and management risk, operational risk, financial risk and compliance risk. The information outlined below is designed to provide the information needed to monitor these challenges, contain the risks, and take any necessary corrective action.

At the regular quarterly meetings, the trustees receive and consider:

- presentations, on a rotational basis, from key management personnel;
- a report from the CEO, which deals with matters arising during the past quarter;
- a report from the Finance Manager, which reports on the voluntary income position and advises of any significant variations from the expense and revenue budgets;
- a report on health and safety issues;
- particulars of any other matters that are relevant to their duties, for example:

- presentations from the professional advisers (architects and quantity surveyors) on building issues;
- presentations from the insurance brokers on insurance coverage;
- review of physical security issues;
- feedback from user surveys of the quality of service provided by White Lodge Centre.

The trustees also annually evaluate their performance both as individuals and as a Board.

The trustees consider that the information they receive, the internal control systems that are established and the action the trustees take all combine to enable them to confirm that the major risks to which the charity is exposed are reviewed annually and systems are in place to mitigate those risks.

Trustees' Responsibilities

The charity's trustees (who are also the directors of White Lodge Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity's trustees to prepare financial statements for each year which give a true and fair view of the situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (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;
- 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 proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to the Auditor

As far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Strategic Report

The company has chosen in accordance with Section 414C(11) of the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 to set out within the Strategic Report the Company's Strategic Report Information required by Schedule 7 of the Large and Medium Sized Companies and Groups (Accounts and Reports) Regulation 2008. This includes information that would have been included in the business review and details of the principal risks and uncertainties.

The Trustees' Report (incorporating the Strategic Report) was approved by the Board of Trustees (which is also the Board of Directors) on 7th November 2023 and signed on its behalf by Neil McIntyre (trustee).

By order of the board of trustees

Neil McIntyre
7th November 2023

Independent auditor's report to the members of White Lodge Centre

Opinion

We have audited the financial statements of White Lodge Centre (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained during the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

Based on the work undertaken during the audit:

- the information given in the trustees' report for the fiscal year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained during the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a prominent level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- The charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the following laws and regulations were most significant including the Charities Act 2011, the Safeguarding Vulnerable Groups Act 2006 and the UK Code of Fundraising Practice. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.
- We understood how the charitable company is complying with those legal and regulatory frameworks by, making inquiries to management, those responsible for legal and compliance procedures and the company secretary. We corroborated our inquiries through our review of board minutes.
- The engagement partner assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. The assessment did not identify any issues in this area.

- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - Challenging assumptions and judgments made by management in its significant accounting estimates; and
 - Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations.
- As a result of the above procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:
 - Posting of fraudulent journal entries
 - Posting of fraudulent payments and receipts in the accounting software
 - Authorisation, processing, and payment of fraudulent expenses
 - Timing of revenue recognition

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Janice Matthews FCA, Senior Statutory Auditor

For and on behalf of Menzies LLP, Statutory Auditor
Chartered Accountants
Statutory Auditor
Magna House
18-32 London Road
Staines-upon-Thames
TW18 4DP

Date:

Statement of Financial Activities (including income and expenditure account) for the year ended 31 March 2023

		<i>Unrestricted funds 2023 £000s</i>	<i>Restricted funds 2023 £000s</i>	<i>Total 2023 £000</i>	<i>Total 2022 £000s</i>
	<i>Note</i>				
Incoming resources:					
<i>Incoming resources from generated funds</i>					
Donations and Legacies	2	513	117	630	468
Other trading activities		55	-	55	58
Income from charitable activities	3	1,864	281	2,145	2,196
Income from Investments		5	-	5	-
Other income	4	-	-	-	8
Total income and endowments		2,437	398	2,834	2,730
Resources expended:					
	5				
Expenditure on Raising Funds		258	-	258	196
Expenditure on Charitable activities		2,218	512	2,730	2,600
Total resources expended		2,476	512	2,988	2,796
Net outgoing resources, net expenditure for the year and net movements in funds					
		(40)	(114)	(154)	(66)
Reconciliation of funds:					
Total funds b/fwd		1,173	4,337	5,510	5,576
Transfers	12	148	(148)	-	-
Total funds c/fwd		1,281	4,075	5,356	5,510

All the above results for the years ended 31 March 2023 and 31 March 2022 are derived from continuing activities. All gains and losses recognised in the year are included above.

Balance Sheet as at 31 March 2023

	Note	2023 £000s	2022 £000s
Fixed assets			
Tangible assets	9	4,853	4,919
		<u>4,853</u>	<u>4,919</u>
Current assets			
Stocks		-	-
Debtors	10	236	166
Cash at bank and in hand		527	675
		<u>763</u>	<u>841</u>
Less: Liabilities			
Amounts falling due within one year	11a	(219)	(184)
Net current assets		<u>544</u>	<u>657</u>
Total assets less current liabilities		<u>5,397</u>	<u>5,576</u>
Creditors: Amounts falling due after more than one year	11b	(43)	(66)
		<u>5,356</u>	<u>5,510</u>
Unrestricted Funds			
Building fund	12/13	529	529
General fund	12/13	752	644
Total Unrestricted funds		<u>1,281</u>	<u>1,173</u>
Restricted Funds	12/13	4,075	4,337
		<u>5,356</u>	<u>5,510</u>

The notes on pages 23 to 36 form part of these financial statements.

The trustees, who are also the directors of the Company, authorised for issue on 7th November 2023, and signed on their behalf by, approved the financial statements:

Neil McIntyre

Chair of Trustees signed on behalf of

Statement of Cash Flows for the year ended 31 March 2023

	Note	2023 £000s	2022 £000s
Cash flows from operating activities			
Net cash provided by / (used in) operating activities	(a)	73	161
Cash flows from investing activities			
Dividends and interest from investments		-	-
Purchase of property, plant, and equipment		(201)	(28)
Net cash provided by / (used in) investing activities		(201)	(28)
Cash flows from financing activities			
New bank loans		-	-
Repayment of loans		(20)	(166)
Net cash provided by / (used in) financing activities		(20)	(166)
Change in cash and cash equivalents in the reporting period		(148)	(33)
Cash and cash equivalents at the beginning of the reporting period	(b)	675	708
Cash and cash equivalents at the end of the reporting period	(b)	527	675

Notes**(a) Reconciliation of net income/(expenditure) to net cash flow from operating activities**

Net income / (expenditure) for the reporting period (as per Statement of Financial Activities)	(154)	(66)
<u>Adjustments for:</u>		
Depreciation charges	267	265
Dividends and interest from investments	(5)	-
(Increase) / Decrease in stocks	-	-
(Increase) / Decrease in debtors	(70)	(46)
Increase / (Decrease) in creditors	35	8
Net cash provided by / (used in) operating activities	73	161

(b) Analysis of cash and cash equivalents

Cash in hand	527	675
Total cash and cash equivalents	527	675

(c) Analysis of changes in net cash / (debt)

	At 1 st April 2022 £000s	Cash- flows £000s	Acquisition of assets £000s	New finance loans £000s	At 31 st March 2023 £000s
Cash	675	53	(201)	-	527
Loans falling due within one year	(17)	(3)	-	-	(20)
Loans falling due after more than one year	(66)	23	-	-	(43)
Total net cash	592	73	(201)	-	464

**Notes forming part of the financial statements
for the year ended 31 March 2023**

1 Accounting policies

White Lodge Centre is a charitable company limited by guarantee and is incorporated in England and Wales. Details of the company's registered office and principal activities are set out in the Report of the Trustees.

The following are the accounting policies adopted by White Lodge Centre.

a) Basis of accounting

The financial statements have been prepared 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 United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting

The general fund comprises the accumulated surpluses of unrestricted incoming resources over resources expended, which are available for use in furtherance of the general objective of the charity.

Designated funds are a particular form of unrestricted funds consisting of amounts which have been allocated or designated for specific purposes by trustees. The use of designated funds remains at the discretion of the trustees.

Restricted funds are funds subject to specific conditions imposed by donors. The purpose and use of restricted funds are set out in the notes to the accounts. Amounts unspent at the year-end are carried forward in the balance sheet

c) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind are included at valuation. No amounts are included in the financial statements for services donated by volunteers. Amounts donated for the acquisition of fixed assets are treated as income, in accordance with the requirements of the SORP, and the relevant expenditure is capitalised.

d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of the resources, primarily by reference to areas occupied or numbers of staff, depending on the nature of the cost.

Fundraising costs are those costs incurred in seeking voluntary contributions.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Allocation of support costs are determined by estimated time spent by direct personnel in the supporting of each activity and all other central costs are allocated on the basis of total indirect personnel salaries.

Governance costs are those costs relating specifically to the charity, as distinct from the service provided by the charity, and include the costs of compliance with constitutional and statutory requirements.

e) Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and included at cost.

The buildings are situated on land that is both leasehold and freehold. All costs relating to these buildings, including the substantial rebuilding expenditure of recent years, has been allocated accordingly. Land and building expenditure is depreciated as set out below with treatment of freehold premises being the same as leasehold premises, as the freehold premises would not operate independently of the leasehold premises.

Structure - straight line over remaining leasehold life to 31st December 2042

Roof - straight line over remaining estimated life to 31st March 2035

Fixed plant - straight line over remaining estimated life to 31st March 2030

Freehold land - Not depreciated

The other fixed assets are written off over their expected useful lives at the following annual rates:

Equipment	10%	on cost
Computers	25%	on cost
Motor vehicles	25%	on reducing net book value

f) Impairment of fixed assets

The charity reviews the carrying amount of its tangible and intangible assets at the end of each reporting period to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss (if any).

g) Stock

Stock consists of purchased goods for resale and is valued at the lower of cost and net realisable value. Items donated for resale are not included in the financial statements until they are sold.

h) Going concern

In undertaking this assessment 24-month financial projections have been prepared through to 31st March 2024.

Consideration has been made of:

- The impact on both reserves and cashflow of fundraising income and the probability of when income will return to pre-pandemic levels;
- The ability of the charity to adapt to any perceived permanent changes in income levels and adjust its cost base accordingly;
- The impact of medium term cashflow support measures including repayment of the CBILs loan.

The trustees have concluded from this review that it is appropriate to continue to prepare the financial statements on a going concern basis and that the charity will have adequate cash resources to meet its on-going activity over the 12 months from the approval of these financial statements.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Tax

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 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

l) Judgements and key sources of estimation uncertainty

In application of the charity's accounting policies, the trustees are required to make judgements, 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 relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing 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.

The main accounting estimate for the charity is depreciation.

m) Legal status

White Lodge Centre is a private company limited by guarantee without share capital, incorporated in England and Wales.

n) Pension contributions

The charity contributes into defined contribution pension schemes on behalf of some employees. The assets of the scheme are held separately from those of the charity in independently administered funds. The amount charged to The Statement of Financial Activities in respect of pension costs is the total contributions payable for the year.

o) Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense unless those costs are required to be part of the cost of stock or fixed assets. 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.

*p) Government grants**(i) Coronavirus Business Interruption Loan Scheme ("CBILS")*

Government support to pay interest costs as part of the CBILS is recognised as income on an accruals basis with respect to the associated interest cost for the accounting period. The grant is disclosed as Other Income in the Statement of Financial Activities.

(ii) Coronavirus Job Retention Scheme ("CJRS")

Government support to contribute to furloughed staff costs as part of the CJRS is recognised as income on an accruals basis with respect to the associated salary cost for the accounting period. The grant is disclosed as Other Income in the Statement of Financial Activities.

q) Legacy income

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received, and the fair value of the amount receivable can be reliably measured.

2 Voluntary income

	2023 £000s	2022 £000s
Charitable foundations	73	22
Other donors	468	286
Legacies	72	101
Gift in kind	-	-
Revenue funding	17	59
	<u>630</u>	<u>468</u>

Voluntary income was £630,000 of which £117,000 (2022: £141,000) was restricted and £513,000 (2022: £327,000) was unrestricted.

3 Incoming resources from charitable activities

	<i>Statutory bodies £000s</i>	<i>Other sources £000s</i>	<i>Total 2023 £000s</i>	<i>Total 2022 £000s</i>
Childrens' services	1,708	122	1,830	1,755
Adults' services	76	239	315	441
	<u>1,784</u>	<u>361</u>	<u>2,145</u>	<u>2,196</u>
	<u><u>1,784</u></u>	<u><u>361</u></u>	<u><u>2,145</u></u>	<u><u>2,196</u></u>
2022	<u><u>1,848</u></u>	<u><u>348</u></u>	<u><u>2,196</u></u>	

Incoming resources from charitable activities was £2,145,000 (2022: £2,196,000) of which £281,000 (2022: £270,000) was restricted and £1,864,000 (2022: £1,926,000) was unrestricted.

4 Other income

	2023 £000s	2022 £000s
Government grants:		
Coronavirus Business Interruption Loan Scheme ("CBILS")	-	1
Coronavirus Job Retention Scheme ("CJRS")	-	7
	<u>-</u>	<u>8</u>
	<u><u>-</u></u>	<u><u>8</u></u>

5 Expenditure on Charitable Activities

	<i>Direct costs £000s</i>	<i>Support costs £000s</i>	<i>Total 2023 £000s</i>	<i>Total 2022 £000s</i>
Cost of generating voluntary income	203	28	231	177
Fundraising trading	23	-	23	19
Charitable activities:				
Childrens' services	1,912	286	2,198	1,953
Adults' services	421	49	470	592
Governance costs	56	9	65	55
Total resources expended	<u>2,616</u>	<u>372</u>	<u>2,988</u>	<u>2,796</u>

The above costs comprise:

Fundraising trading	23	-	23	19
Staff costs:				
Salaries	1,800	126	1,926	1,897
Social security costs	115	11	126	114
Other staff costs	69	10	79	79
Depreciation	161	106	267	265
Other costs	<u>448</u>	<u>119</u>	<u>567</u>	<u>422</u>
	<u>2,616</u>	<u>372</u>	<u>2,988</u>	<u>2,796</u>

Expenditure on charitable activities was £2,762,000 (2022: £2,600,000) of which £512,000 (2022: £545,000) was restricted and £2,250,000 (2022: £2,055,000) was unrestricted.

6 Governance Costs

	<i>Total 2023 £000s</i>	<i>Total 2022 £000s</i>
Audit fee	10	10
Salaries/NIC	21	18
Other costs	25	19
Support costs	<u>9</u>	<u>8</u>
	<u>65</u>	<u>55</u>

7 Additional staff information

The average number of employees, based on both total head count ("Total") and on a full time equivalent ("FTE") basis, analysed by function was:

	2023 Total	2022 <i>Total</i>	2023 FTE	2022 <i>FTE</i>
Charitable activities	164	198	59	66
Support for those services	10	10	7	6
Generating voluntary income and governance	9	11	7	7
	<u>183</u>	<u>219</u>	<u>73</u>	<u>79</u>

	2023 £000s	2022 £000s
Staff costs for the above persons		
Wages and salaries	1,926	1,897
Social security costs	126	114
Pension costs	33	33
Other staff costs	46	46
	<u>2,131</u>	<u>2,090</u>

One employee (2022: none) earned £60,000 or more. The remuneration for key personnel was £205,548 (2022: £175,814).

8 Trustees

The trustees are not employed by the charity. The trustees neither received nor waived any emoluments during the year and were not reimbursed for their expenses (2023: *£nil*).

9 Tangible fixed assets

	<i>Freehold premises £000s</i>	<i>Short Leasehold premises £000s</i>	<i>Equipment £000s</i>	<i>Motor vehicles £000s</i>	<i>Total £000s</i>
Cost					
At 1 April 2022	4,143	3,312	367	97	7,919
Additions	-	20	181	-	201
Disposals	-	-	-	(30)	(30)
At 31 March 2023	4,143	3,332	548	67	8,090
Depreciation					
At 1 April 2022	1,270	1,414	223	93	3,000
Charge for year	124	104	38	1	267
Disposals	-	-	-	(30)	(30)
At 31 March 2023	1,394	1,518	261	64	3,237
Net book values					
31 March 2023	2,749	1,814	287	3	4,853
31 March 2022	2,873	1,898	144	4	4,919

Short leasehold property relates to the cost of buildings standing on leasehold land with a lease that expires on 23rd October 2062.

10 Debtors

	<i>2023 £000s</i>	<i>2022 £000s</i>
Amounts due within one year:		
Amounts due for services	154	131
Other debtors	-	-
Prepayments and accrued income	82	35
	<u>236</u>	<u>166</u>

11 (a) Creditors: Amounts falling due within one year

	2023 £000s	2022 £000s
Bank loan	20	17
Amounts payable	68	31
Payroll taxes, pensions and social security	36	32
Accruals and deferred income	95	104
	<u>(219)</u>	<u>(184)</u>

Accruals and deferred income include deferred income of £28,000 (2022: £21,000) relating to both charitable services and fundraising events undertaken after 31 March but that have been either paid for or invoiced in advance of 31 March.

	2023 £000s	2022 £000s
Movement in deferred income:		
Amounts b/fwd	29	21
Income deferred in current period	33	29
Income released from previous periods	<u>(29)</u>	<u>(21)</u>
Amounts c/fwd	<u>33</u>	<u>29</u>

11 (b) Creditors: Amounts falling due after more than one year

	2023 £000s	2022 £000s
Bank loan	43	66
	<u>43</u>	<u>66</u>

The Charity borrowed £250,000 on 19th May 2020 from National Westminster Bank on a 6 year term loan provided through the government's Coronavirus Business Interruption Loan Scheme ("CBILS"). Under CBILS terms the first 12 months of interest costs on the loan are met by the government. The loan capital is repayable in equal amounts over 60 months from June 2021 to May 2026. Voluntary early capital repayments can be made at any point without financial penalty. The interest rate on the loan is 2.81% per annum over the bank's base rate. The loan is repayable as follows:

	2023 £000s	2022 £000s
Within one year	20	17
Between two to five years	43	66
More than five years	<u>-</u>	<u>-</u>
	<u>63</u>	<u>83</u>

12 Total income funds

<i>Current Year</i>	<i>1 April 2022 £000s</i>	<i>Incoming resources £000s</i>	<i>Resources expended £000s</i>	<i>Transfers £000s</i>	<i>31 March 2023 £000s</i>
Restricted income funds					
Buildings: Pathways	1,638	-	(83)	-	1,555
Buildings: Treetops	1,057	-	(44)	-	1,013
Buildings: Rendezvous	1,546	-	(64)	-	1,482
Equipment	95	100	(22)	(148)	25
MASC	1	-	-	-	1
Health grant	-	281	(281)	-	-
Other revenue funding	-	18	(18)	-	-
	<u>4,337</u>	<u>399</u>	<u>(512)</u>	<u>(148)</u>	<u>4,076</u>
Unrestricted income funds					
Building fund	529	-	-	-	529
General funds	644	2,436	(2,476)	148	752
	<u>1,173</u>	<u>2,436</u>	<u>(2,476)</u>	<u>148</u>	<u>1,281</u>
Total funds	<u>5,510</u>	<u>2,835</u>	<u>(2,988)</u>	<u>-</u>	<u>5,356</u>

<i>Prior Year</i>	<i>1 April 2021 £000s</i>	<i>Incoming resources £000s</i>	<i>Resources expended £000s</i>	<i>Transfers £000s</i>	<i>31 March 2022 £000s</i>
Restricted income funds					
Buildings: Pathways	1,726	-	(88)	-	1,638
Buildings: Treetops	1,102	-	(45)	-	1,057
Buildings: Rendezvous	1,613	-	(67)	-	1,546
Equipment	38	82	(16)	(9)	95
MASC	1	-	-	-	1
Health grant	-	270	(270)	-	-
Other revenue funding	-	59	(59)	-	-
	<u>4,480</u>	<u>411</u>	<u>(545)</u>	<u>(9)</u>	<u>4,337</u>
Unrestricted income funds					
Building fund	554	-	(25)	-	529
General funds	542	2,319	(2,226)	9	644
	<u>1,096</u>	<u>2,319</u>	<u>(2,251)</u>	<u>9</u>	<u>1,173</u>
Total funds	<u>5,576</u>	<u>2,730</u>	<u>(2,796)</u>	<u>-</u>	<u>5,510</u>

12 Total income funds (continued)

Pathways, Treetops and Rendezvous funds are Capital Appeal funds that were raised for the purposes of major rebuild projects over the past twenty-five years. Ongoing resource expended relates to the depreciation of the capital cost of these projects.

The equipment fund relates to donations where the donor has requested that specified equipment is acquired out of the donation.

The MASC fund relates to restricted donations received when the Millennium After School Club charity transferred all residual cash balances to White Lodge Centre.

Health grants are statutory grants renewed annually in respect of the activities in furtherance of charity's objectives.

Other revenue funding relates to restricted donations received in the year to fund specific charitable operational services deficits for that year and are therefore always spent in full in the year.

The building fund relates to the unrestricted element of the property to allow clear representation of the unrestricted funds position.

13 Net assets of funds

<i>Current Year</i>	<i>Fixed assets</i>	<i>Net current assets</i>	<i>Creditors: Amounts falling due after more than one year</i>	<i>Total</i>
	<i>£000s</i>	<i>£000s</i>	<i>£000s</i>	<i>£000s</i>
Restricted income funds				
Buildings: Pathways	1,555	-	-	1,555
Buildings: Treetops	1,013	-	-	1,013
Buildings: Rendezvous	1,482	-	-	1,482
Equipment	-	25	-	25
MASC	-	1	-	1
	<u>4,050</u>	<u>26</u>	<u>-</u>	<u>4,076</u>
Unrestricted income funds				
Building fund	529	-	-	529
General funds	275	518	(43)	752
	<u>804</u>	<u>518</u>	<u>(43)</u>	<u>1,281</u>
Total funds at 31st March 2023	<u>4,854</u>	<u>544</u>	<u>(43)</u>	<u>5,356</u>

<i>Prior Year</i>	<i>Fixed assets</i>	<i>Net current assets</i>	<i>Creditors: Amounts falling due after more than one year</i>	<i>Total</i>
	<i>£000s</i>	<i>£000s</i>	<i>£000s</i>	<i>£000s</i>
Restricted income funds				
Buildings: Pathways	1,638	-	-	1,638
Buildings: Treetops	1,057	-	-	1,057
Buildings: Rendezvous	1,546	-	-	1,546
Equipment	-	95	-	95
MASC	-	1	-	1
	<u>4,241</u>	<u>96</u>	<u>-</u>	<u>4,337</u>
Unrestricted income funds				
Building fund	529	-	-	529
General funds	149	561	(66)	644
	<u>678</u>	<u>561</u>	<u>(66)</u>	<u>1,173</u>
Total funds at 31st March 2022	<u>4,919</u>	<u>657</u>	<u>(66)</u>	<u>5,510</u>

14 Capital commitments

Capital expenditure authorised but not provided in the financial statements was £nil (2022: £nil).

15 Operating leases

The total of future minimum lease payments under non-cancellable operating leases was as set out below.

	2023 £000s	2022 £000s
Leases expiring:		
Within one year	11	9
Between two and five years	2	5
After five years	-	-
	<u>13</u>	<u>14</u>

Resources expended includes lease payments of £12,085 (2022: £9,057).

16 Related party transactions

Children of trustees can receive services at White Lodge Centre funded by statutory authorities who refer them to White Lodge Centre to receive their care package.

During a year most trustees make small donations to White Lodge. Such donations are made without condition or restriction, and some are made anonymously and the amounts during the year are not significant.

In the previous year a trustee, Juliette Barnes, provided safeguarding staff training through a consultancy basis; current year £nil (2022: £400). This transaction was disclosed to and approved by the trustee board.

17 Contingent Asset

In the financial year ended 31st March 2021, White Lodge Centre was notified by the Executors of the respective estate of a potential legacy gift.

During the year ended 31st March 2022 an initial amount of £15,000 was received from this estate. No further monies were received during the financial year ending 31st March 2023. However, at the date of approval of the 22/23 financial statements, a further £48,506.34 was received from the estate in September 2023. Both were interim payments and there remains the possibility that further gifts may be received.

Acknowledgements

We acknowledge and thank the many organisations and people who help us in our daily running of the charity through their very generous donations, both those who prefer to remain anonymous and those listed below:

1. The Garfield Weston Foundation

Donated £25,000 in 2022/23 to support core organisational costs

2. The Three Guineas Trust

Donated £11,300 in 2022/23 towards the Play and Youth Clubs

3. Frimley Fuel Allotments

Donated £10,000 in 2022/23 towards general costs proportionate to service users we support who live in the GU15 and GU16 post codes

4. The Manali Charitable Trust

Donated £10,000 in 2022/23 to support core organisational costs

5. Reed Foundation

Donated £7,500 in 2022/23 to support the Christmas Big Give Enabling Ability Appeal

6. The Wisley Foundation

Donated £6,050 in 2022/23 to purchase new hoists for the hydrotherapy pool refurbishment project

7. The Friarsgate Trust

Donated £5,000 in 2022/23 towards our holistic children's therapies service

8. Community Foundation of Surrey

Donated £5,000 in 2022/23 towards the Rendezvous hub adult activities services

9. AJ & K Barnett Charitable Trust

Donated £3,000 in 2022/23 to support core organisational costs

10. Carrington Family Trusts via Community Foundation of Surrey

Donated £2,000 in 2022/23 to support core organisational costs

Accounts

White Lodge Centre

(a company limited by guarantee)

Report and Financial Statements

Year Ended 31 March 2022

Charity number: 286238

Company number: 1592351

Report of the trustees for the year ended 31 March 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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

Charity number: 286238
 Company number: 1592351 (England and Wales)
 Registered office: Holloway Hill, Lyne, Chertsey, Surrey, KT16 0FA

Our advisors

Auditors: Menzies LLP, Centrum House, 36 Station Road, Egham, Surrey TW20 9LF
 Bankers: National Westminster Bank plc, 1 High Street, Weybridge, Surrey, KT13 8UA

Directors and trustees

The directors of the charitable company, White Lodge Centre ("the charity"), are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year ended were as follows:

Stephen Carrodus	<i>Chair</i>
Stephen Peckham	<i>Treasurer and Secretary</i>
Graham Barlow	<i>(appointed 3 May 2022)</i>
Juliette Barnes	
Tim Bevans	
Sarah Dade	<i>(resigned 14 June 2022)</i>
Victoria Jones	
Neil McIntyre	
Michael Meredith	<i>(appointed 6th September 2022)</i>
Jane Stuart-Palikira	
Sophie Taylor	

Key management personnel:

Lesleigh Bounds	Chief Executive Officer ("CEO")	<i>(appointed 14 July 2021)</i>
Lesley Robbins	Chief Executive Officer ("CEO")	<i>(resigned 13 July 2021)</i>
Mike Hey	Head of Fundraising	
Rob Morello	Head of Services	<i>(appointed 18 October 2021)</i>
Carl Sexton	Director of Finance & Support Services	

Structure, Governance and Management**Governing Document**

White Lodge Centre is a company limited by guarantee governed by its Memorandum and Articles of Association last amended on 10 January 2017. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees are required to have experience in an area of disability or bring professional skills in the broader areas of health, care, education, business or administration. The trustees may appoint a new trustee either to fill a vacancy or as an additional trustee provided that the appointment does not cause the number of trustees to exceed ten. At each Annual General Meeting all trustees retire but, if willing to act, each trustee is reappointed unless the vacancy has been filled or unless a resolution for the reappointment of the trustee is not carried. A person cannot be appointed or reappointed as a trustee unless they are recommended by the trustees and have completed not more than five years continuous service. This may be extended where appropriate subject to a resolution being passed at a general meeting.

Trustee induction and training

New trustees receive both an induction course covering all the activities of White Lodge Centre and material detailing all the processes and procedures relevant to the exercise of the function. Before final appointment, the trustee attends a trustee meeting to ensure suitability. Security checks are undertaken prior to the appointment of any new trustee. Trustees attend external training as they consider appropriate and after which they will share their learning with the other trustees at the next suitable meeting. Two annual away days are organised during which the trustees are updated on topics particularly relevant to the charity's activities.

Organisation

The board of trustees, which can have not less than four trustees and not more than ten trustees, administers the charity. The board normally meets every six weeks and there are sub-committees covering: Finance; Fundraising; Safeguarding; Health & Safety

and Maintenance; HR, Training & Quality Audit; Children's Services; Adult Services; Trustee Board, Governance and Strategy which meet either quarterly, bi-annually or annually depending on the specific sub-group. The trustees approve the overall strategic plan for the charity each year which is then converted into specific operational plans and annual budgets. The plans are formal reports and their contents are reflected in the annual budget, which the trustees also approve.

A CEO is appointed by the trustees who, along with a senior management team and supporting staff teams, manage the day-to-day operations of the charity. The senior management team comprises the departmental heads for services, fundraising and finance. Progress against both budget and departmental targets is reported at trustee meetings where both the CEO and members of the senior management team report in person on a rotational basis throughout the year.

Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any conflict of interest between a trustee and the charity is required to be disclosed to the full board of trustees.

During the year a trustee, Juliette Barnes, provided specific front line staff training on an arms length basis at a total cost of £400 (2021: £520). This transaction was disclosed to and approved by the trustee board.

Pay policy for senior staff

The pay of the senior staff is reviewed annually and changes are made based on factors such as changes in comparable average earnings and the financial position of the charity.

Objectives and Activities

The principal objectives of the charity, as set out in its Memorandum of Association, are 'to promote the care, welfare, interest, treatment, education and advancement (including through the provision of assistance to parents and carers) in the counties of Surrey, Hampshire and Berkshire, and South West London and other surrounding districts of persons with any form of cerebral palsy or other disability'.

Our vision

A world which is inclusive to all, regardless of ability.

Our Mission

We provide services and support that enable those with a range of disabilities, their families and carers to lead fulfilling lives.

The charity's activities listed below are derived directly from this vision and objectives:

Children and Young People

- (i) Therapy and nursery education for young children;
- (ii) Treetops, our respite centre for children up to the age of 18;

- (iii) Out of school activities for children and young people;
- (iv) Specialist toddler group for disabled children and their families;
- (v) Personal support to children within their family home;
- (vi) Face to Face - parent support group;
- (vii) Clubs for 18-25 year olds;
- (viii) Hosting the local Child Assessment Service.

Adult and Community Support

- (ix) A resource centre which provides a range of therapies including physiotherapy, hydrotherapy and complementary therapies;
- (x) Leisure and life skills activities;
- Fitness in a specialist gym;
- Moving and handling advice (*this service was transferred to another provider on 1st April 2022*);
- Fully accessible café;
- Supporting and advising families and carers;
- Running a variety of training courses for staff, parents, volunteers and professionals;
- Hosting orthotic, orthopaedic clinics.

The above activities are undertaken daily with some activities outside of normal working hours and all directly support the charity's objectives.

Decisions as to which children and adults would be most suitable to receive the services provided are reasonably and equitably made by the relevant statutory authorities and staff. However, at all times White Lodge Centre retains the ultimate decision as to the children and adults who are to benefit from its services.

Our core values

***E* Encourage**

We encourage and enable people to achieve as rewarding lives as possible.

***N* Nurture**

We provide services in a friendly, caring and supportive environment.

***A* Alliances**

We respect and value each other. We form strong alliances and collaborate with a variety of organisations and individuals to cultivate and strengthen our services and support.

***B* Believe**

We believe in being open and honest, working with integrity at all times to earn vital trust from the families, carers and individuals we support.

***L* Listen**

By listening we constantly adapt, diversify and evolve our services and environments to best meet the needs of our service users, their family and carers.

E Excellence

We continually strive for excellence in all that we do through expertise, experience and professionalism of our team and support network.

The specific strategies used to fulfil the charity's objectives are:

- To deliver appropriate high quality, cost effective services to benefit people's physical, social and emotional well-being;
- To actively involve service users to tell us what they want;
- To ensure White Lodge Centre stays at the forefront of its field by continually developing our staff and volunteers;
- To share our knowledge and skills by informing others;
- To work with and support community groups so that local people understand who we are and what we do;
- To work in partnership with other voluntary, statutory and business organisations, service users, parents and carers;
- To ensure disabled children, young people and adults, families and carers feel supported in the services we offer;
- To offer a wide range of services and activities to disabled adults which meet their expectations;
- To ensure disabled children and young people flourish and achieve their potential;
- To ensure all staff and volunteers are trained to meet the needs of the organisation;
- To ensure high quality services and safety is achieved across the organisation;
- To provide a welcoming, friendly and accessible environment;
- To maintain financial stability and a healthy cash flow;
- To promote White Lodge Centre to the wider community.

In the year ended 31 March 2022, the charity had the following specific aims:

- Ensure all services and functions are fully recovered from the pandemic
- Continue to develop our 18-25-year-old day service
- Increase numbers accessing the Rendezvous activities program
- Complete the Hydrotherapy project
- Refurbish flooring in the Pathways building

Use of indicators, benchmarks and milestones by trustees to monitor the progress of the activities

The trustees principally use both the standard financial indicators to monitor progress and the reporting system referred to in 'Organisation' on pages 2 and 3 of this report. Management use budgets and targets at departmental level, which are included in the annual service report, and fundraising reports. The trustees review the reports and the departmental work at their meetings but they do not set these detailed measures. Members of the management team take part in several 'collective' meetings, where the organisation is able to share information about specific parts of the service and make

comparisons on cost and quality. The charity ensures that its standards continue to be very high through the quality assessments provided by independent bodies, those bodies contracting the services and by regular internal quality audits. In the section entitled 'Achievements and Performance' below, the trustees approve these objectives and monitor their progress and, with the management team, set and approve the future objectives, both short, medium and long term, as set out under 'Plans for future periods'.

Public benefit

The trustees confirm that they have referred to the appropriate guidance on Public Benefit issued by the Charity Commission when reviewing White Lodge Centre's aims and objectives and in the planning of future activities as described in this report. A substantial percentage of White Lodge Centre's funding is received from statutory bodies and is designed to assist disabled children and adults in the local communities it serves.

Strategic Report

Achievements and Performance

The past few years have been truly challenging with the combination of the Covid pandemic and an ever increasing uncertainty around economic conditions and the cost of living crisis. During this critical time White Lodge has strived to ensure that it has been able to continue to provide services, adapting and innovating where necessary to ensure that our beneficiaries were not left without the support.

As lockdown restrictions eased during the year we were able to gradually and safely start to re-build our services back to pre-pandemic levels, a key operational objective for the year. In particular we were delighted to be able to increase capacities for our shortbreaks services and to welcome back both adults and young people who had been self-isolating. Our 18-25 year old day service continued to grow, effectively doubling in size in terms of the number of places taken up during the year.

Achieving our capital project objectives remained a challenge as a result of a change in focus from many funders during the pandemic and worsening economic conditions leading to significant price increases. Subsequent to the year end we are delighted to report however that we have in place adequate funding to proceed with our hydro pool refurbishment and this is now planned to be commenced in January 2023. Plans to refurbish Pathways flooring has currently been put on hold.

We remain immensely grateful for all donations, gifts and the time and skill given freely to us by our wonderful teams of volunteers. During the year restrictions as a result of the pandemic continued to impact our more traditional forms of event based and community fundraising however we have seen a growth in our overall fundraising income compared to last year and we are extremely grateful for this support.

We would like to thank our staff and volunteers who have shown unwavering ambition and empathy for our beneficiaries and we strongly believe that this valuable trait will assist the Charity immensely in its continued mission to build an organisation that values compassion, dignity and respect whilst providing services and support that enable those with a range of disabilities, their families and carers to lead fulfilling lives.

White Lodge celebrates its 60th anniversary this year and whilst we reflect on the work the charity has delivered in these past years, it is also important that we also look towards and recognise our continued evolution. It is important to recognise that White Lodge has developed into the charity we all see today because of the people that use it and need it. With this reflection in mind, it is important that White Lodge's ethos continues into the future, and that the charity continues to develop and deliver services that are person centred and led by the needs and aspirations of the children, adults and families that use our services.

Financial Review

The Statement of Financial Activities ('SOFA') for the year ended 31 March 2022 shows:

Incoming resources of £2,730,000 (£309,000 higher than last year's result of £2,421,000)

During 2021/22 there was a recovery in charitable service income to pre- pandemic levels with an increase of £409,000 compared to 2020/21. This arose due to the our ability to operate at increased capacities as Covid restrictions were eased along with a gradual return of service users who had been self isolating.

This increase in service income was offset by a fall in payments received under the government's Coronavirus Job Retention Scheme ("CJRS") of £128,000 compared to 2020/21 as more staff returned to work their normal contracted hours.

Fundraising income (including fundraising trading) of £526,000 was £33,000 higher than last year. We are extremely grateful and thankful for both donations received and the kind support of our many volunteers. Fundraising however remains a challenging environment as a result of the pandemic and during 2021/22 it continued to be the case that many planned events could not take place. Fundraising income in the year benefited substantially from two legacy gifts totalling £100,000.

Resources expended of £2,796,000 (£272,000 higher than last year's result of £2,524,000)

Costs increase in the year in line with the increase in service users being supported as White Lodge recovered from the pandemic.

The key drivers were an increase to staffing costs of £167,000 and an increase to other direct costs (for example hall hire, transport and activity costs) of £85,000 both of which

were fully expected and planned for with the increase in services being provided. Fundraising costs increased by £14,000.

Net deficit of £66,000 (£37,000 improvement on last year's net deficit of £103,000).

The net deficit breaks down as below:

	2021/22	2020/21
	£'000s	£'000s
Net deficit on services before fundraising and depreciation	(131)	(149)
Fundraising surplus	330	311
Net surplus / (deficit) before depreciation	199	162
Depreciation	(265)	(265)
Net deficit	(66)	(103)

The highlighted net surplus / (deficit) before depreciation is a key financial metric monitored by the trustees with the objective of a positive balance for each year as capital expenditure is largely funded by discrete fundraising activities rather than through on-going operations. This metric therefore provides a barometer on operational performance and the associated impact of this on cash position and freely available reserves.

For 2021/22 the trustees set a target objective for net surplus before depreciation of £36,000 (2020/21: £45,000) which was therefore exceeded by £163,000 (2020/21: exceeded by £117,000). The improved financial performance against target was primarily driven by increased demand for the charity's childrens services combined with higher than expected donations and legacies.

The Balance Sheet shows total net assets of £5,510,000 compared to £5,576,000 in 2021. The reduction in reserves is due to the depreciation of £265,000 of the tangible fixed assets used by the charity, offset by the surplus before depreciation of £199,000.

The closing cash position fell by £33,000 to £675,000 compared to £708,000 in 2021. There was a net cash inflow from operating activities of £161,000 arising primarily from the net income for the year before depreciation charges. This was offset by cash outflow for capital equipment purchases of £28,000 and bank loan repayments of £166,000 (£150,000 of which was repaid early on a voluntary basis).

A bank loan remains in place arranged under the government backed Coronavirus Business Interruption Loan Scheme ("CBILS"). It was considered a prudent response to the cashflow uncertainty that existed for the Charity in the early part of 2020/21 arising from the Covid pandemic. The bank loan has a six-year term with no capital or interest

payable in the first 12 months (interest costs being borne by the government for this initial period). The Charity's intention is to repay the loan early if it becomes clear that cashflow risks are low enough to deem that it is not required and from a first review of this position £150,000 was repaid in May 2021. At 31st March 2022 the outstanding bank loan balance was £83,000.

Reserves policy

Note 13 to the financial statements sets out the allocation of the net assets to the various funds. The unrestricted reserves were £1,173,000 on 31 March 2022 of which freely available reserves, equivalent to unrestricted net current assets less unrestricted creditors falling due after more than one year, were £495,000 (*2021: £381,000*).

The freely available reserves of £495,000 represent internal funds that need to be held for shortfalls in revenue or unexpected costs. The trustees consider that freely available reserves of £400,000 would normally be required and have therefore approved the use of an element of these funds for investment in refurbishing White Lodge's premises during the 2022/23 and 2023/24 financial year.

Restricted reserves principally cover the investments made over the years in our land and buildings.

Tangible fixed assets

Any movements in fixed assets are shown in Note 9 to the financial statements. A substantial part of the book value of freehold and leasehold premises is represented by the cost of the relatively new buildings. Overall, and having regard to the specific use of the buildings, the trustees consider that the value of the freehold and leasehold premises is fairly stated.

Investments Policy

All surplus funds are invested between Nationwide, Santander, The Charity Bank and National Westminster Bank instant access accounts. The trustees believe that this is the best strategy to safeguard the necessity of ensuring activities each year are fully funded and that any short-term shortfall in fundraising activities does not have immediate repercussions due to the ease of access to the funds.

Going concern

A detailed budget for 2022/23 has been prepared that forecasts a net surplus before depreciation of £21,000. This is based on an assumption that the net services deficit before depreciation will increase to £301,000 with continuing investment during the year in staff, training and systems that will help ensure White Lodge continues to look to protecting its future longevity for its service users. The fundraising income target is £545,000 with associated costs of £223,000 resulting in a targeted fundraising surplus of £322,000.

A detailed cashflow for 2022/23 has been prepared which indicates that based on achieving a net surplus before depreciation of £21,000 there will be adequate cash resources to meet both usual fluctuations in cashflow and the requirement to meet continued repayments of capital and interest on the CBILS Loan.

With the above measures in place, White Lodge is fully expected to have adequate cash resources to meet its on-going activity over the next 12 months and accordingly the trustees believe that there is adequate evidence to satisfy any going concern considerations.

Plans for future periods

The main objectives for the coming year are:

- Successfully re-tender for Surrey County Council's short break services for children and young people with additional needs and disability
- Complete the Hydrotherapy pool project
- Undertake a review of our buildings and put plans in place to ensure that they are fit for purpose and suitable for future use
- Review, update and improve systems and processes with respect to the recruitment, management and retention of our staff
- Start an organisational wide digital transformation programme to build the charity's resilience in the market, create a sustainable business model and embed efficiencies needed for growth and transformation

Fundraising Statement

We directly employ a small fundraising team to organise our fundraising campaigns and events and also to co-ordinate the activities of our supporters and volunteers. We do not use professional fundraisers or involve commercial participators to solicit donations and have no plans in the future to do so. There have been no complaints about fundraising activity this year.

We are registered with the Fundraising Regulator and take all appropriate review and training activities necessary to ensure that we comply with the Fundraising Regulator's Code of Fundraising Practice.

To protect our supporters from unwanted intrusion we only retain personal data if this has been approved by the respective person. We do not sell or pass on our supporters' personal data and we have never purchased fundraising data from a third party. We usually only undertake direct marketing on a twice-yearly basis with the distribution of our Centre Voice magazine.

Contribution from volunteers

The charity benefits from, and is extremely thankful for, the support of voluntary workers across its service provision, fundraising, administration and other support activities. Whilst no respective area of the charity (with the exception of the trustee board) is dependent upon voluntary work the trustees recognise that without this valuable support there would be an impact on the charity's ability to fulfil its objectives.

Principal risks and uncertainties

The trustees consider that the principal challenges faced by White Lodge Centre, and the risks associated therewith, are the need to:

- continue to provide a high quality service;
- operate within budgets;
- cover the excess of costs over statutory and other service income by raising sufficient voluntary income.
- continue to manage the charity through the major impacts of the Covid 19 pandemic

The trustees and management have conducted a review of the major risks to which White Lodge Centre is exposed arising from the above challenges. Detailed procedures are in place to mitigate these risks and they are assessed under the headings of governance and management risk, operational risk, financial risk and compliance risk. The information outlined below is designed to provide the information needed to monitor these challenges, contain the risks, and take any necessary corrective action.

At the regular six weekly meetings, the trustees receive and consider:

- presentations, on a rotational basis, from key management personnel;
- a report from the CEO, which deals with matters arising during the past six weeks;
- a report from the Treasurer, which reports on the voluntary income position and advises of any significant variations from the expense and revenue budgets;
- a report on health and safety issues;
- particulars of any other matters that are relevant to their duties, for example:
 - presentations from the professional advisers (architects and quantity surveyors) on building issues;
 - presentations from the insurance brokers on insurance coverage;
 - review of physical security issues;
 - feedback from user surveys of the quality of service provided by White Lodge Centre.

The trustees also annually evaluate their performance both as individuals and as a Board.

The trustees consider that the information they receive, the internal control systems that are established and the action the trustees take all combine to enable them to confirm that the major risks to which the charity is exposed are reviewed annually and systems are in place to mitigate those risks.

Trustees' Responsibilities

The charity's trustees (who are also the directors of White Lodge Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity's trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (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;
- 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 proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to the Auditor

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Strategic Report

The company has chosen in accordance with Section 414C(11) of the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 to set out within the Strategic Report the Company's Strategic Report Information required by Schedule 7 of the Large and Medium Sized Companies and Groups (Accounts and Reports) Regulation 2008. This includes information that would have been included in the business review and details of the principal risks and uncertainties.

The Trustees' Report (incorporating the Strategic Report) was approved by the Board of Trustees (which is also the Board of Directors) on 18 October 2022 and signed on its behalf by Stephen Carrodus (trustee).

By order of the board of trustees

DocuSigned by:

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Stephen Carrodus
18 October 2022

Independent auditor's report to the members of White Lodge Centre

Opinion

We have audited the financial statements of White Lodge Centre (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- The charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the following laws and regulations were most significant including the Charities Act 2011, the Safeguarding Vulnerable Groups Act 2006, The Children's Homes (England) Regulations 2015, Care Act 2014 and the UK Code of Fundraising Practice. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.
- We understood how the charitable company is complying with those legal and regulatory frameworks by, making inquiries to management, those

responsible for legal and compliance procedures and the company secretary. We corroborated our inquiries through our review of board minutes.

- The engagement partner assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. The assessment did not identify any issues in this area.
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur. We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:
 - Posting of fraudulent journal entries
 - Posting of fraudulent payments and receipts in the accounting software
 - Authorisation, processing, and payment of fraudulent expenses
 - Timing of revenue recognition
- Audit procedures performed by the engagement team included:
 - Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - Challenging assumptions and judgments made by management in its significant accounting estimates; and
 - Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations.
 - Reviewing and verifying the basis on which income is recognised in the accounts.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Janice Matthews FCA, Senior Statutory Auditor

For and on behalf of Menzies LLP, Statutory Auditor
Chartered Accountants
Statutory Auditor
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

Date: 07-Nov-2022

Statement of Financial Activities (including income and expenditure account) for the year ended 31 March 2022

		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
		<i>funds</i>	<i>funds</i>	<i>Total</i>	<i>Total</i>
		<i>2022</i>	<i>2022</i>	<i>2022</i>	<i>2021</i>
<i>Note</i>		<i>£000s</i>	<i>£000s</i>	<i>£000s</i>	<i>£000s</i>
Incoming resources:					
<i>Incoming resources from generated funds</i>					
Donations and Legacies	2	327	141	468	464
Other trading activities		58	-	58	29
Income from charitable activities	3	1,926	270	2,196	1,787
Income from Investments		-	-	-	-
Other income	4	8	-	8	141
Total income and endowments		2,319	411	2,730	2,421
Resources expended:					
	5				
Expenditure on Raising Funds		196	-	196	182
Expenditure on Charitable activities		2,055	545	2,600	2,342
Total resources expended		2,251	545	2,796	2,524
Net outgoing resources, net expenditure for the year and net movements in funds					
		68	(134)	(66)	(103)
Reconciliation of funds:					
Total funds b/fwd		1,096	4,480	5,576	5,679
Transfers	12	9	(9)	-	-
Total funds c/fwd		1,173	4,337	5,510	5,576

All of the above results for the years ended 31 March 2022 and 31 March 2021 are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 23 to 36 form part of these financial statements.

Balance Sheet as at 31 March 2022

	<i>Note</i>	2022 £000s	2021 £000s
Fixed assets			
Tangible assets	9	4,919	5,156
		<u>4,919</u>	<u>5,156</u>
Current assets			
Stocks		-	-
Debtors	10	166	120
Cash at bank and in hand		675	708
		<u>841</u>	<u>828</u>
Less: Liabilities			
Amounts falling due within one year	11a	(184)	(200)
Net current assets		<u>657</u>	<u>628</u>
Total assets less current liabilities		<u>5,576</u>	<u>5,784</u>
Creditors: Amounts falling due after more than one year	11b	(66)	(208)
		<u>5,510</u>	<u>5,576</u>
Unrestricted Funds			
Building fund	12/13	529	554
General fund	12/13	644	542
Total Unrestricted funds		<u>1,173</u>	<u>1,096</u>
Restricted Funds	12/13	4,337	4,480
		<u>5,510</u>	<u>5,576</u>

The notes on pages 22 to 35 form part of these financial statements.

The trustees, who are also the directors of the Company, authorised for issue on 18 October 2022, and signed on their behalf by, approved the financial statements:

DocuSigned by:

Stephen Carrodus

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Stephen Carrodus

Chair

DocuSigned by:

Stephen Peckham

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Stephen Peckham

Treasurer

White Lodge Centre

Annual report and financial statements – 2021/22

Registered company number: 1592351

Statement of Cash Flows for the year ended 31 March 2022

	Note	2022 £000s	2021 £000s
Cash flows from operating activities			
Net cash provided by / (used in) operating activities	(a)	161	198
Cash flows from investing activities			
Dividends and interest from investments		-	-
Purchase of property, plant and equipment		(28)	(53)
Net cash provided by / (used in) investing activities		(28)	(53)
Cash flows from financing activities			
New bank loans		-	249
Repayment of loans		(166)	-
Net cash provided by / (used in) financing activities		(166)	249
Change in cash and cash equivalents in the reporting period		(33)	394
Cash and cash equivalents at the beginning of the reporting period	(b)	708	314
Cash and cash equivalents at the end of the reporting period	(b)	675	708

Notes**(a) Reconciliation of net income/(expenditure) to net cash flow from operating activities**

Net income / (expenditure) for the reporting period (as per Statement of Financial Activities)	(66)	(103)
<u>Adjustments for:</u>		
Depreciation charges	265	265
Dividends and interest from investments	-	-
(Increase) / Decrease in stocks	-	1
(Increase) / Decrease in debtors	(46)	16
Increase / (Decrease) in creditors	8	19
Net cash provided by / (used in) operating activities	161	198

(b) Analysis of cash and cash equivalents

Cash in hand	675	708
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Total cash and cash equivalents	675	708

**(c) Analysis of changes
in net cash / (debt)**

	At 1 st April 2021 £000s	Cash- flows £000s	Acquisition of assets £000s	New finance loans £000s	At 31 st March 2022 £000s
Cash	708	(5)	(28)	-	675
Loans falling due within one year	(41)	24	-	-	(17)
Loans falling due after more than one year	(208)	142	-	-	(66)
Total net cash	459	161	(28)	-	592

Notes forming part of the financial statements for the year ended 31 March 2022

1 Accounting policies

White Lodge Centre is a charitable company limited by guarantee and is incorporated in England and Wales. Details of the company's registered office and principal activities are set out in the Report of the Trustees.

The following are the accounting policies adopted by White Lodge Centre.

a) Basis of accounting

The financial statements have been prepared 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 United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting

The general fund comprises the accumulated surpluses of unrestricted incoming resources over resources expended, which are available for use in furtherance of the general objective of the charity.

Designated funds are a particular form of unrestricted funds consisting of amounts which have been allocated or designated for specific purposes by trustees. The use of designated funds remains at the discretion of the trustees.

Restricted funds are funds subject to specific conditions imposed by donors. The purpose and use of restricted funds are set out in the notes to the accounts. Amounts unspent at the year-end are carried forward in the balance sheet

c) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind are included at valuation. No amounts are included in the financial statements for services donated by volunteers. Amounts donated for the acquisition of fixed assets are treated as income, in accordance with the requirements of the SORP, and the relevant expenditure is capitalised.

d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of the resources, primarily by reference to areas occupied or numbers of staff, depending on the nature of the cost.

Fundraising costs are those costs incurred in seeking voluntary contributions.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Allocation of support costs are determined by estimated time spent by direct personnel in the supporting of each activity and all other central costs are allocated on the basis of total indirect personnel salaries.

Governance costs are those costs relating specifically to the charity, as distinct from the service provided by the charity, and include the costs of compliance with constitutional and statutory requirements.

e) Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and included at cost.

The buildings are situated on land that is both leasehold and freehold. All costs relating to these buildings, including the substantial rebuilding expenditure of recent years, has been allocated accordingly. Land and building expenditure is depreciated as set out below with treatment of freehold premises being the same as leasehold premises, as the freehold premises would not operate independently of the leasehold premises.

Structure	straight line over remaining leasehold life to 31 st December 2042
Roof	straight line over remaining estimated life to 31 st March 2035
Fixed plant	straight line over remaining estimated life to 31 st March 2030
Freehold land	Not depreciated

The other fixed assets are written off over their expected useful lives at the following annual rates:

Equipment	10%	on cost
Computers	25%	on cost
Motor vehicles	25%	on reducing net book value

f) Impairment of fixed assets

The charity reviews the carrying amount of its tangible and intangible assets at the end of each reporting period to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

g) Stock

Stock consists of purchased goods for resale and is valued at the lower of cost and net realisable value. Items donated for resale are not included in the financial statements until they are sold.

h) Going concern

An assessment has been made of the impacts of the Covid 19 pandemic on the charity to determine whether it is appropriate to continue to prepare the financial statements on a going concern basis. In undertaking this assessment 24 month financial projections have been prepared through to 31st March 2023.

Consideration has been made of:

- The impact on both reserves and cashflow of an expected loss of both service and fundraising income and the probability of when income will return to pre-pandemic levels;
- The ability of the charity to adapt to any perceived permanent changes in income levels and adjust its cost base accordingly;
- The impact of short term cashflow support measures including support provided by both central government, HMRC and local authorities;
- The impact of medium term cashflow support measures including obtaining debt finance.

The trustees have concluded from this review that it is appropriate to continue to prepare the financial statements on a going concern basis and that the charity will have adequate cash resources to meet its on-going activity over the 12 months from the approval of these financial statements.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Tax

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 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

l) Judgements and key sources of estimation uncertainty

In application of the charity's accounting policies, the trustees are required to make judgements, 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 ongoing 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.

The main accounting estimate for the charity is depreciation.

m) Legal status

White Lodge Centre is a private company limited by guarantee without share capital, incorporated in England and Wales.

n) Pension contributions

The charity makes a contribution into defined contribution pension schemes on behalf of some employees. The assets of the scheme are held separately from those of the charity in independently administered funds. The amount charged to The Statement of Financial Activities in respect of pension costs is the total contributions payable for the year.

o) Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be part of the cost of stock or fixed assets. 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.

*p) Government grants**(i) Coronavirus Business Interruption Loan Scheme ("CBILS")*

Government support to pay interest costs as part of the CBILS is recognised as income on a performance basis with respect to the associated interest cost for the accounting period. The grant is disclosed as Other Income in the Statement of Financial Activities.

(ii) Coronavirus Job Retention Scheme ("CJRS")

Government support to contribute to furloughed staff costs as part of the CJRS is recognised as income on performance basis with respect to the associated salary cost for the accounting period. The grant is disclosed as Other Income in the Statement of Financial Activities.

q) Legacy income

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received, and the fair value of the amount receivable can be reliably measured.

2 Voluntary income

	2022 £000s	2021 £000s
Charitable foundations	22	80
Other donors	286	285
Legacies	101	-
Gift in kind	-	25
Revenue funding	59	74
	<u>468</u>	<u>464</u>

Voluntary income was £468,000 of which £141,000 (2021: £144,000) was restricted and £327,000 (2021: £320,000) was unrestricted.

During 2020/21 Together for Cinema in partnership with proAV, designed, supplied and installed a cinema room facility within our Rendezvous Building free of any charge. This gift in kind has been valued at £25,000 and recorded as part of restricted voluntary income for that year as it has been donated for the specific purpose of providing our adults and young people with a cinema experience that they might not ordinarily be able to have. The associated asset has been capitalised as equipment and will be depreciated over 10 years in line with the equipment depreciation policy.

3 Incoming resources from charitable activities

	<i>Statutory bodies</i> £000s	<i>Other sources</i> £000s	<i>Total</i> 2022 £000s	<i>Total</i> 2021 £000s
Childrens' services	1,628	127	1,755	1,471
Adults' services	220	221	441	316
	<u>1,848</u>	<u>348</u>	<u>2,196</u>	<u>1,787</u>
2021	<u>1,565</u>	<u>222</u>	<u>1,787</u>	

Incoming resources from charitable activities was £2,196,000 (2021: £1,787,000) of which £270,000 (2021: £260,000) was restricted and £1,926,000 (2021: £1,527,000) was unrestricted.

4 Other income

	2022 £000s	2021 £000s
Government grants:		
Coronavirus Business Interruption Loan Scheme ("CBILS")	1	6
Coronavirus Job Retention Scheme ("CJRS")	7	135
	<u>8</u>	<u>141</u>

5 Expenditure on Charitable Activities

	<i>Direct costs</i> £000s	<i>Support costs</i> £000s	<i>Total</i> 2022 £000s	<i>Total</i> 2021 £000s
Cost of generating voluntary income	154	23	177	169
Fundraising trading	19	-	19	13
Charitable activities:				
Childrens' services	1,728	225	1,953	1,755
Adults' services	535	57	592	534
Governance costs	47	8	55	53
Total resources expended	<u>2,483</u>	<u>313</u>	<u>2,796</u>	<u>2,524</u>
The above costs comprise:				
Fundraising trading	19	-	19	13
Staff costs:				
Salaries	1,786	111	1,897	1,736
Social security costs	106	8	114	107
Other staff costs	73	6	79	80
Depreciation	159	106	265	265
Other costs	<u>340</u>	<u>82</u>	<u>422</u>	<u>323</u>
	<u>2,483</u>	<u>313</u>	<u>2,796</u>	<u>2,524</u>

Expenditure on charitable activities was £2,600,000 (2021: £2,342,000) of which £545,000 (2021: £550,000) was restricted and £2,055,000 (2021: £1,792,000) was unrestricted.

6 Governance Costs

	Total 2022 £000s	Total 2021 £000s
Audit fee	10	10
Salaries/NIC	18	18
Other costs	19	17
Support costs	8	8
	<u>55</u>	<u>53</u>

7 Additional staff information

The average number of employees, based on both total head count ("Total") and on a full time equivalent ("FTE") basis, analysed by function was:

	2022 Total	2021 Total	2022 FTE	2021 FTE
Charitable activities	198	199	66	67
Support for those services	10	13	6	7
Generating voluntary income and governance	11	9	7	8
	<u>219</u>	<u>221</u>	<u>79</u>	<u>82</u>

	2022 £000s	2021 £000s
Staff costs for the above persons		
Wages and salaries	1,897	1,736
Social security costs	114	107
Pension costs	33	34
Other staff costs	46	46
	<u>2,090</u>	<u>1,923</u>

No employees (2021: one) earned £60,000 or more. The remuneration for key personnel was £175,814 (2021: £159,316).

8 Trustees

The trustees are not employed by the charity. The trustees neither received nor waived any emoluments during the year and were not reimbursed for their expenses (2021: *Nil*).

9 Tangible fixed assets

	<i>Freehold premises £000s</i>	<i>Short Leasehold premises £000s</i>	<i>Equipmen t £000s</i>	<i>Motor vehicles £000s</i>	<i>Total £000s</i>
Cost					
At 1 April 2021	4,143	3,312	365	97	7,917
Additions	-	-	28	-	28
Disposals	-	-	(26)	-	(26)
At 31 March 2022	4,143	3,312	367	97	7,919
Depreciation					
At 1 April 2021	1,146	1,313	211	91	2,761
Charge for year	124	101	38	2	265
Disposals	-	-	(26)	-	(26)
At 31 March 2022	1,270	1,414	223	93	3,000
Net book values					
31 March 2022	2,873	1,898	144	4	4,919
31 March 2021	2,997	1,999	154	6	5,156

Short leasehold property relates to the cost of buildings standing on leasehold land with a lease that expires on 23rd October 2062.

10 Debtors

	<i>2022 £000s</i>	<i>2021 £000s</i>
Amounts due within one year:		
Amounts due for services	131	74
Other debtors	-	6
Prepayments and accrued income	35	40
	166	120

11 (a) Creditors: Amounts falling due within one year

	2022	2021
	£000s	£000s
Bank loan	17	41
Amounts payable	31	37
Payroll taxes, pensions and social security	32	27
Accruals and deferred income	104	95
	<u>184</u>	<u>200</u>

Accruals and deferred income include deferred income of £21,000 (2020: £24,000) relating to both charitable services and fundraising events undertaken after 31 March but that have been either paid for or invoiced in advance of 31 March.

	2022	2021
	£000s	£000s
Movement in deferred income:		
Amounts b/fwd	21	24
Income deferred in current period	29	21
Income released from previous periods	(21)	(24)
Amounts c/fwd	<u>29</u>	<u>21</u>

11 (b) Creditors: Amounts falling due after more than one year

	2022	2021
	£000s	£000s
Bank loan	66	208
	<u>66</u>	<u>208</u>

The Charity borrowed £250,000 on 19th May 2020 from National Westminster Bank on a 6 year term loan provided through the government's Coronavirus Business Interruption Loan Scheme ("CBILS"). Under CBILS terms the first 12 months of interest costs on the loan are met by the government. The loan capital is repayable in equal amounts over 60 months from June 2021 to May 2026. Voluntary early capital repayments can be made at any point without financial penalty. The interest rate on the loan is 2.81% per annum over the bank's base rate.

The loan is repayable as follows:

2022	2021
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	£000s	£000s
Within one year	17	41
Between two to five years	66	200
More than five years	-	8
	<u>83</u>	<u>249</u>

12 Total income funds

<i>Current Year</i>	<i>1 April 2021 £000s</i>	<i>Incoming resources £000s</i>	<i>Resources expended £000s</i>	<i>Transfers £000s</i>	<i>31 March 2022 £000s</i>
Restricted income funds					
Buildings: Pathways	1,726	-	(88)	-	1,638
Buildings: Treetops	1,102	-	(45)	-	1,057
Buildings: Rendezvous	1,613	-	(67)	-	1,546
Equipment	38	82	(16)	(9)	95
MASC	1	-	-	-	1
Health grant	-	270	(270)	-	-
Other revenue funding	-	59	(59)	-	-
	<u>4,480</u>	<u>411</u>	<u>(545)</u>	<u>(9)</u>	<u>4,337</u>
Unrestricted income funds					
Building fund	554	-	(25)	-	529
General funds	542	2,319	(2,226)	9	644
	<u>1,096</u>	<u>2,319</u>	<u>(2,251)</u>	<u>9</u>	<u>1,173</u>
Total funds	<u>5,576</u>	<u>2,730</u>	<u>(2,796)</u>	<u>-</u>	<u>5,510</u>

<i>Prior Year</i>	<i>1 April 2020 £000s</i>	<i>Incoming resources £000s</i>	<i>Resources expended £000s</i>	<i>Transfers £000s</i>	<i>31 March 2021 £000s</i>
Restricted income funds					
Buildings: Pathways	1,818	-	(92)	-	1,726
Buildings: Treetops	1,150	-	(48)	-	1,102
Buildings: Rendezvous	1,683	-	(70)	-	1,613
Equipment	12	70	(6)	(38)	38
MASC	1	-	-	-	1
Health grant	-	260	(260)	-	-
Other revenue funding	-	74	(74)	-	-
	<u>4,664</u>	<u>404</u>	<u>(550)</u>	<u>(38)</u>	<u>4,480</u>
Unrestricted income funds					
Building fund	570	-	(16)	-	554
General funds	445	2,017	(1,958)	38	542
	<u>1,015</u>	<u>2,017</u>	<u>(1,974)</u>	<u>38</u>	<u>1,096</u>

Total funds	5,679	2,421	(2,524)	-	5,576
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12 Total income funds (continued)

Pathways, Treetops and Rendezvous funds are Capital Appeal funds that were raised for the purposes of major rebuild projects over the past twenty-five years. Ongoing resource expended relates to the depreciation of the capital cost of these projects.

The motor vehicles fund results from the donation, as gifts in kind, of minibuses.

The equipment fund relates to donations where the donor has requested that specified equipment is acquired out of the donation.

The MASC fund relates to restricted donations received when the Millennium After School Club charity transferred all residual cash balances to White Lodge Centre.

Health grants are statutory grants renewed annually in respect of the activities in furtherance of charity's objectives.

Other revenue funding relates to restricted donations received in the year to fund specific charitable operational services deficits for that year and are therefore always spent in full in the year.

The building fund relates to the unrestricted element of the property to allow clear representation of the unrestricted funds position.

Transfers of £9,000 (2021: £38,000) relate to capitalised expenditure from restricted reserves where there is no on-going restriction relating to the asset once it has been purchased.

13 Net assets of funds

<i>Current Year</i>	<i>Fixed assets</i>	<i>Net current assets</i>	<i>Creditors: Amounts falling due after more than one year</i>	<i>Total</i>
	<i>£000s</i>	<i>£000s</i>	<i>£000s</i>	<i>£000s</i>
Restricted income funds				
Buildings: Pathways	1,638	-	-	1,638
Buildings: Treetops	1,057	-	-	1,057
Buildings: Rendezvous	1,546	-	-	1,546
Equipment	-	95	-	95
MASC	-	1	-	1

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	4,241	96	-	4,337
Unrestricted income funds				
Building fund	529	-	-	529
General funds	149	561	(66)	644
	678	561	(66)	1,173
Total funds at 31st March 2022	4,919	657	(66)	5,510

13 Net assets of funds (continued)

<i>Prior Year</i>	<i>Fixed assets</i>	<i>Net current assets</i>	<i>Creditors: Amounts falling due after more than one year</i>	<i>Total</i>
	<i>£000s</i>	<i>£000s</i>	<i>£000s</i>	<i>£000s</i>
Restricted income funds				
Buildings: Pathways	1,726	-	-	1,726
Buildings: Treetops	1,102	-	-	1,102
Buildings: Rendezvous	1,613	-	-	1,613
Equipment	-	38	-	38
MASC	-	1	-	1
	4,441	39	-	4,480
Unrestricted income funds				
Building fund	554	-	-	554
General funds	161	589	(208)	542
	715	589	(208)	1,096
Total funds at 31st March 2021	5,156	628	(208)	5,576

14 Capital commitments

Capital expenditure authorised but not provided in the financial statements was £nil (2021: £nil).

15 Operating leases

The total of future minimum lease payments under non-cancellable operating leases was as set out below.

2022	2021
£000s	£000s

Leases expiring:

Within one year	9	9
Between two and five years	5	14
After five years	-	-
	<u>14</u>	<u>23</u>

Resources expended includes lease payments of £9,057 (2021: £9,057).

16 Related party transactions

Children of trustees can receive services at White Lodge Centre funded by statutory authorities who refer them to White Lodge Centre to receive their care package.

During the course of a year most trustees make small donations to White Lodge. Such donations are made without condition or restriction, and some are made anonymously and the amounts during the year are not significant.

During the year a trustee, Juliette Barnes, provided necessary staff training on an arms length basis at a total cost of £400 (2021: £520). This transaction was disclosed to and approved by the trustee board.

17 Contingent Asset

In the financial year ended 31st March 2021 White Lodge Centre was notified by the Executors of the respective estates of two potential legacy gifts, the first being notified in January 2021 and the second being notified in February 2021.

At the date of approval of the 2020/21 financial statements no monies had been received and it was not possible to clarify with reasonable certainty the exact value of the gifts as receipt of both legacies were contingent upon grant of probate, uncontested wills and the completion of asset sales including both property and equity portfolios. Our estimate noted at that time was that this might realise income for White Lodge of between £90,000 and £140,000.

During the year ended 31st March 2022 legacy gifts totalling £100,000 was received from these two estates and has been booked as income in that year. These were interim payments and there remains the possibility that further gifts might be received from both estates. As at the date of the approval of the 2021/22 financial statements however no further monies have been received and no information has been provided that might provide reasonable certainty of the exact final values of the gifts.

Acknowledgements

We acknowledge and thank the many organisations and people who help us in our daily running of the charity through their very generous donations, both those who prefer to remain anonymous and those listed below:

1. The Walton Charity
Donated £12,000 in 2021/22, (2020/21: £6,000) towards the Elmbridge play, youth and weekend schemes. Part of a three year grant which will total £36,000.
2. St Faith's Trust
Donated £15,000 in 2021/22, (2020/21: £15,000) to support our play and youth schemes and (in 2020/21) to provide intensive support for disabled children aged 2-5 years.
3. The Community Foundation for Surrey
Donated £7,000 in 2021/22 (2020/21: £10,000) to support our play and youth schemes and to support Covid 19 emergency response measures.
4. Three Guineas Trust
Donated £10,000 in 2021/22 (2020/21: £10,000) to support our play and youth schemes.
5. The Manali Charitable Trust
Donated £10,000 in 2021/22 (2020/21: £10,000) to support core organisational costs.
6. Elmbridge Borough Council
Donated £2,125 in 2021/22 towards the Elmbridge Play and Youth Clubs.
7. The Baily Thomas Charitable Fund
Donated £5,000 in 2021/22 towards the cost of a training officer.
8. The Hospital Saturday Fund
Donated £2,000 in 2021/22 to support adult therapies.

For all the donations, we are extremely grateful.

Accounts

White Lodge Centre

(a company limited by guarantee)

Report and Financial Statements

Year Ended 31 March 2021

Charity number: 286238

Company number: 1592351

Report of the trustees for the year ended 31 March 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 2015).

Reference and administrative details

Charity number: 286238
Company number: 1592351 (England and Wales)
Registered office: Holloway Hill, Lyne, Chertsey, Surrey, KT16 0FA

Our advisors

Auditors: Menzies LLP, Centrum House, 36 Station Road, Egham, Surrey TW20 9EF
Bankers: National Westminster Bank plc, 1 High Street, Weybridge, Surrey, KT13 8UA

Directors and trustees

The directors of the charitable company, White Lodge Centre ("the charity"), are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year ended were as follows:

Stephen Carrodus	<i>Chair</i>
Stephen Peckham	<i>Treasurer and Secretary</i>
Juliette Barnes	
Tim Bevans	
Sarah Dade	
Victoria Jones	
Neil McIntyre	
Jane Stuart-Palikira	
Sophie Taylor	

Key management personnel:

Lesleigh Bounds	Chief Executive Officer ("CEO")	<i>(appointed 14 July 2021)</i>
Lesley Robbins	Chief Executive Officer ("CEO")	<i>(resigned 13 July 2021)</i>
Terry Broom	Head of Services	<i>(resigned 12 June 2020)</i>
Mike Hey	Head of Fundraising	
Carl Sexton	Head of Finance & Support Services	

Structure, Governance and Management**Governing Document**

White Lodge Centre is a company limited by guarantee governed by its Memorandum and Articles of Association last amended on 10 January 2017. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees are required to have experience in an area of disability or bring professional skills in the broader areas of health, care, education, business or administration. The trustees may appoint a new trustee either to fill a vacancy or as an additional trustee provided that the appointment does not cause the number of trustees to exceed ten. At each Annual General Meeting all trustees retire but, if willing to act, each trustee is reappointed unless the vacancy has been filled or unless a resolution for the reappointment of the trustee is not carried. A person cannot be appointed or reappointed as a trustee unless they are recommended by the trustees and have completed not more than five years continuous service. This may be extended where appropriate subject to a resolution being passed at a general meeting.

Trustee induction and training

New trustees receive both an induction course covering all the activities of White Lodge Centre and material detailing all the processes and procedures relevant to the exercise of the function. Before final appointment, the trustee attends a trustee meeting to ensure that neither party has any misgivings. Security checks are undertaken prior to the appointment of any new trustee. Trustees attend external training as they consider appropriate and after which they will share their learning with the other trustees at the next suitable meeting. Two annual away days are organised during which the trustees are updated on topics particularly relevant to the charity's activities.

Organisation

The board of trustees, which can have not less than four trustees and not more than ten trustees, administers the charity. The board normally meets every six weeks and there are sub-committees covering: Finance; Fundraising; Safeguarding; Health & Safety and Maintenance; HR, Training & Quality Audit; Children's Services; Adult Services; Trustee Board, Governance and Strategy which meet either quarterly, bi-annually or

annually depending on the specific sub-group. The trustees approve the overall strategic plan for the charity each year which is then converted into specific operational plans and annual budgets. The plans are formal reports and their contents are reflected in the annual budget, which the trustees also approve.

A CEO is appointed by the trustees who, along with a senior management team and supporting staff teams, manage the day-to-day operations of the charity. The senior management team comprises the departmental heads for services, fundraising and finance. Progress against both budget and departmental targets is reported at trustee meetings where both the CEO and members of the senior management team report in person on a rotational basis throughout the year.

Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any conflict of interest between a trustee and the charity is required to be disclosed to the full board of trustees.

During the year a trustee, Juliette Barnes, provided necessary staff training on an arms length basis at a total cost of £520 (2020: £nil). This transaction was disclosed to and approved by the trustee board.

Pay policy for senior staff

The pay of the senior staff is reviewed annually and changes are made based on factors such as changes in comparable average earnings and the financial position of the charity.

Objectives and Activities

The principal objectives of the charity, as set out in its Memorandum of Association, are 'to promote the care, welfare, interest, treatment, education and advancement (including through the provision of assistance to parents and carers) in the counties of Surrey, Hampshire and Berkshire, and South West London and other surrounding districts of persons with any form of cerebral palsy or other disability'.

Our vision

A world which is inclusive to all, regardless of ability.

Our Mission

We provide services and support that enable those with a range of disabilities, their families and carers to lead fulfilling lives.

The charity's activities listed below are derived directly from this vision and objectives:

Children and Young People

- Therapy and nursery education for young children;
- Treetops, our respite centre for children up to the age of 18;
- Out of school activities for children and young people;

- Specialist toddler group for disabled children and their families;
- Personal support to children within their family home;
- Face to Face - parent support group;
- Clubs for 18-25 year olds;
- Hosting the local Child Assessment Service.

Adult and Community Support

- A resource centre which provides a range of therapies including physiotherapy, hydrotherapy and complementary therapies;
- Leisure and life skills activities;
- Fitness in a specialist gym;
- Moving and handling advice;
- Fully accessible café;
- Supporting and advising families and carers;
- Running a variety of training courses for staff, parents, volunteers and professionals;
- Hosting orthotic, orthopaedic clinics.

The above activities are undertaken daily with some activities outside of normal working hours and all directly support the charity's objectives.

Decisions as to which children and adults would be most suitable to receive the services provided are reasonably and equitably made by the relevant statutory authorities and staff. However, at all times White Lodge Centre retains the ultimate decision as to the children and adults who are to benefit from its services.

Our core values***E* *Encourage***

We encourage and enable people to achieve as rewarding lives as possible.

N* *Nurture

We provide services in a friendly, caring and supportive environment.

A* *Alliances

We respect and value each other. We form strong alliances and collaborate with a variety of organisations and individuals to cultivate and strengthen our services and support.

B* *Believe

We believe in being open and honest, working with integrity at all times to earn vital trust from the families, carers and individuals we support.

L* *Listen

By listening we constantly adapt, diversify and evolve our services and environments to best meet the needs of our service users, their family and carers.

E* *Excellence

We continually strive for excellence in all that we do through expertise, experience and professionalism of our team and support network.

The specific strategies used to fulfil the charity's objectives are:

- To deliver appropriate high quality, cost effective services to benefit people's physical, social and emotional well-being;
- To actively involve service users to tell us what they want;
- To ensure White Lodge Centre stays at the forefront of its field by continually developing our staff and volunteers;
- To share our knowledge and skills by informing others;
- To work with and support community groups so that local people understand who we are and what we do;
- To work in partnership with other voluntary, statutory and business organisations, service users, parents and carers;
- To ensure disabled children, young people and adults, families and carers feel supported in the services we offer;
- To offer a wide range of services and activities to disabled adults which meet their expectations;
- To ensure disabled children and young people flourish and achieve their potential;
- To ensure all staff and volunteers are trained to meet the needs of the organisation;
- To ensure high quality services and safety is achieved across the organisation;
- To provide a welcoming, friendly and accessible environment;
- To maintain financial stability and a healthy cash flow;
- To promote White Lodge Centre to the wider community.

In the year ended 31 March 2021, the charity had the following specific aims:

- To deliver key essential services in flexible ways to ensure that Covid risks were mitigated as far as reasonably possible for service users, staff and volunteers. This included continuing to provide face to face services where this need was critical combined with providing remote support and advice.
- To protect White Lodge's future financial ability to deliver services by a combination of maximising fundraising revenues; utilising all available government and local authority support and minimising costs.

Looking forward beyond this, plans were still in place when funding allows to undertake the following capital projects:

- Hydrotherapy pool refurbishment
- Refurbish flooring in the Pathways building
- Refurbish externally including improvement of wooden decked areas

Use of indicators, benchmarks and milestones by trustees to monitor the progress of the activities

The trustees principally use both the standard financial indicators to monitor progress and the reporting system referred to in 'Organisation' on pages 2 and 3 of this report. Management use budgets and targets at departmental level, which are included in the annual service report, and fundraising reports. The trustees review the reports and the departmental work at their meetings but they do not set these detailed measures. Members of the management team take part in several 'collective' meetings, where the organisation is able to share information about specific parts of the service and make comparisons on cost and quality. The charity ensures that its standards continue to be very high through the quality assessments provided by independent bodies, those bodies contracting the services and by regular internal quality audits. In the section entitled 'Achievements and Performance' below, the trustees approve these objectives and monitor their progress and, with the management team, set and approve the future objectives, both short, medium and long term, as set out under 'Plans for future periods'.

Public benefit

The trustees confirm that they have referred to the appropriate guidance on Public Benefit issued by the Charity Commission when reviewing White Lodge Centre's aims and objectives and in the planning of future activities as described in this report. A substantial percentage of White Lodge Centre's funding is received from statutory bodies and is designed to assist disabled children and adults in the local communities it serves.

Strategic Report**Achievements and Performance**

Like many organisations, the impact of COVID19 made it a very challenging but rewarding year. Our original plans had to be put on hold so that we could focus on the needs of our service users and staff to ensure that we kept everyone safe, whilst delivering services in the best possible way.

On the announcement of the first lockdown we put on hold our face-to-face services for 10 days. This gave us time to take stock of the situation and put in place guidelines and procedures to work safely, review the financial implication and plan a clear way forward. Many of our staff were at first furloughed with a skeleton staff on site to support services still operating. Key initial strategies for our services were then:

- A bespoke short breaks service was developed which ran for 2 months. Working with social workers and schools we identified the most vulnerable families to offer face-to-face support, we also offered families virtual support. After this time the short break services opened up to offer a normal service, although taking in fewer children and young people to meet government guidelines.

- Virtual services were developed for many service areas and these opened up fairly quickly to a mixture of face-to-face and virtual sessions whichever was appropriate.
- A few smaller services were temporarily suspended where we felt it was not safe to operate.

By the summer many services returned with face-to-face work with limited numbers, with these numbers gradually increasing over the year where safe to do so. We did not withdraw any further services through subsequent lockdowns as measures had been put in place to run services as safely as possible. Since February 2020, key staff have met regularly to ensure White Lodge has done everything it can to meet its key objectives in a safe way.

There is no doubt that the 'can do' attitude of both our staff and volunteers and their creativity and innovation has been a huge part of why White Lodge has been able to continue to offer so many services throughout this difficult time.

We are also extremely grateful to NHS Surrey, Surrey County Council and other statutory bodies who have continued to support us throughout.

Our Fundraising team changed their focus to run more on-line events, some proving extremely popular, especially our Stay at Home Heroes campaign which raised over £35,000. We have had many generous donations from our supporters and we were able to secure funds from some specific Trusts related to the pandemic.

Due to the pandemic, many Trusts changed their focus and this has impacted on our hydrotherapy pool project where we have now secured over 50% of the funding, this project will continue this year and we are confident we can reach our target. We were delighted to open our new in-house cinema during the year; this has proved invaluable in offering a further activity on site. We have completed part of the refurbishment of Treetops including the outside decking area and were fortunate to purchase a number of pieces of equipment which have given added value to many of our services.

Since the year-end, Lesley Robbins, our CEO, has retired. We would like to record our thanks to her for 12 years of leadership which has seen White Lodge thrive. Her clear direction during the pandemic was outstanding and enables us to emerge reasonably unscathed to continue our work going forward. We have secured the services of an excellent replacement, Lesleigh Bounds, who has started as our new CEO from 14th July 2021 and we look forward to the future with confidence.

White Lodge feels in a strong place to move forward and that is down to our supporters, volunteers, Patrons and the wonderful staff team. Thank You.

Financial Review

The Statement of Financial Activities ('SOFA') for the year ended 31 March 2021 shows:

Incoming resources of £2,421,000 (£151,000 lower than last year's result of £2,572,000)

The Covid pandemic has had a significant impact on income generated from charitable activities. White Lodge remained open and providing both face to face and remote services throughout the year but it was not possible for all services to operate at their full capacity levels. Key considerations were the need for many individual service users to shield plus the need to run face to face services at lower group sizes to meet social distancing rules. This impacted charitable service income funded by direct purchase agreements and this income fell by £311,000 compared to last year.

This drop in service income was offset in part by payments received under the government's Coronavirus Job Retention Scheme ("CJRS") of £135,000.

Fundraising income (including fundraising trading) of £493,000 was £21,000 higher than last year. This is considered a great achievement during the lockdown restrictions and income in this area was bolstered by two extremely successful direct appeals for help in both April-June 2020 and later in November-December 2020 for which we are very grateful.

These events enabled us to maintain fundraising income at an increased level to last year despite a significant drop in face to face fundraising activities and the income that is generated from these. In particular, there was a drop in community and events fundraising of approximately 66% / £100,000 and the challenge for 2021/22 will be to build this fundraising activity back to historic levels.

Resources expended of £2,524,000 (£354,000 lower than last year's result of £2,878,000)

White Lodge managed its cost base effectively during the year so that where possible this could be reduced to reflect both the drop in service usage arising from the pandemic and to reflect the change in the way that fundraising income was raised.

The key reductions were a drop in staffing costs of £207,000 and a drop in fundraising costs of £82,000. The drop in staffing costs was primarily achieved through a reduction in the need for additional time from staff on bank hour contracts plus the decision not to re-recruit certain positions that became vacant during the year. The drop in fundraising costs mainly arose from appeals for support not requiring the same levels of cost to run compared to face to face activities such as running events.

Net deficit of £103,000 (£203,000 improvement on last year's net deficit of £306,000).

The net deficit breaks down as below:

	2020/21	2019/20
	£'000s	£'000s
Net deficit on services before fundraising and depreciation	(149)	(250)
Fundraising surplus	311	208
Net surplus / (deficit) before depreciation	162	(42)
Depreciation	(265)	(264)
Net deficit	(103)	(306)

The highlighted net surplus / (deficit) before depreciation is a key financial metric monitored by the trustees with the objective of a positive balance for each year as capital expenditure is largely funded by discrete fundraising activities rather than through on-going operations. This metric therefore provides a barometer on operational performance and the associated impact of this on cash position and freely available reserves.

The Balance Sheet shows total net assets of £5,576,000 compared to £5,679,000 in 2020. The reduction in reserves is due to the depreciation of £265,000 of the tangible fixed assets used by the charity, offset by the surplus before depreciation of £162,000.

The closing cash position improved with cash at bank increasing to £708,000 compared to £314,000 in 2020. The key reasons for this increase were the combination of a net surplus before depreciation flowing through to a positive net cashflow from operating activities of £198,000 plus the arrangement of a new bank loan facility of £250,000 (disclosed at its calculated present value of £249,000).

The bank loan was arranged under the government backed Coronavirus Business Interruption Loan Scheme ("CBILS") and was considered a prudent response to the cashflow uncertainty that existed for the Charity in the early part of 2020/21 arising from the Covid pandemic. The bank loan has a six-year term with no capital or interest payable in the first 12 months (interest costs being borne by the government for this initial period). The Charity's intention is to repay the loan early if it becomes clear that cashflow risks are low enough to deem that it is not required and from a first review of this position £150,000 was repaid in May 2021.

Reserves policy

Note 13 to the financial statements sets out the allocation of the net assets to the various funds. The unrestricted reserves were £1,096,000 on 31 March 2021 of which freely available reserves, equivalent to unrestricted net current assets less unrestricted creditors falling due after more than one year, were £381,000 (2020: £298,000).

The freely available reserves of £381,000 represent internal funds that need to be held for shortfalls in revenue or unexpected costs. The trustees consider that freely available reserves of £400,000 would normally be required. The trustees are focused on correcting this shortfall over a five-year period

Restricted reserves principally cover the investments made over the years in our land and buildings.

Tangible fixed assets

Any movements in fixed assets are shown in Note 9 to the financial statements. A substantial part of the book value of freehold and leasehold premises is represented by the cost of the relatively new buildings. Overall, and having regard to the specific use of the buildings, the trustees consider that the value of the freehold and leasehold premises is fairly stated.

Investments Policy

All surplus funds are invested between Nationwide, Santander, The Charity Bank and National Westminster Bank instant access accounts. The trustees believe that this is the best strategy to safeguard the necessity of ensuring activities each year are fully funded and that any short term shortfall in fundraising activities does not have immediate repercussions due to the ease of access to the funds.

Going concern

A detailed budget for 2021/22 has been prepared that forecasts a net surplus before depreciation of £36,000. This is based on an assumption that the net services deficit before depreciation will increase to £268,000 as service provision returns to historic levels without significant additional government coronavirus specific support. The fundraising income target is £500,000 with associated costs of £196,000 resulting in a fundraising surplus of £304,000.

A detailed cashflow for 2021/22 has been prepared which indicates that based on achieving a net surplus before depreciation of £36,000 there will be adequate cash resources to meet both usual fluctuations in cashflow and the requirement to commence repayments of capital and interest on the CBILS Loan from May 2021 onwards.

With the above measures in place, White Lodge is fully expected to have adequate cash resources to meet its on-going activity over the next 12 months and accordingly the trustees believe that there is adequate evidence to satisfy any going concern considerations.

Plans for future periods

The main objectives for the coming year are:

- Ensure all services and functions are fully recovered from the pandemic
- Continue to develop our 18-25-year-old day service
- Increase numbers accessing the Rendezvous activities program
- Complete the Hydrotherapy project
- Refurbish flooring in the Pathways building

Fundraising Statement

We directly employ a small fundraising team to organise our fundraising campaigns and events and also to co-ordinate the activities of our supporters and volunteers. We do not use professional fundraisers or involve commercial participators to solicit donations and have no plans in the future to do so. There have been no complaints about fundraising activity this year.

We are registered with the Fundraising Regulator and take all appropriate review and training activities necessary to ensure that we comply with the Fundraising Regulator's Code of Fundraising Practice.

To protect our supporters from unwanted intrusion we only retain personal data if this has been approved by the respective person. We do not sell or pass on our supporters' personal data and we have never purchased fundraising data from a third party. We usually only undertake direct marketing on a twice yearly basis with the distribution of our Centre Voice magazine.

Principal risks and uncertainties

The trustees consider that the principal challenges faced by White Lodge Centre, and the risks associated therewith, are the need to:

- continue to provide a high quality service;
- operate within budgets;
- cover the excess of costs over statutory and other service income by raising sufficient voluntary income.
- continue to manage the charity through the major impacts of the Covid 19 pandemic

The trustees and management have conducted a review of the major risks to which White Lodge Centre is exposed arising from the above challenges. Detailed procedures are in place to mitigate these risks and they are assessed under the headings of governance and management risk, operational risk, financial risk and compliance risk. The information outlined below is designed to provide the information needed to monitor these challenges, contain the risks, and take any necessary corrective action.

At the regular six weekly meetings, the trustees receive and consider:

- presentations, on a rotational basis, from key management personnel;
- a report from the CEO of the Centre, which deals with matters arising during the past six weeks;
- a report from the Treasurer, which reports on the voluntary income position and advises of any significant variations from the expense and revenue budgets;
- a report on health and safety issues;
- particulars of any other matters that are relevant to their duties, for example:
 - presentations from the professional advisers (architects and quantity surveyors) on building issues;
 - presentations from the insurance brokers on insurance coverage;
 - review of physical security issues;
 - feedback from user surveys of the quality of service provided by White Lodge Centre.

The trustees also annually evaluate their performance both as individuals and as a Board.

The trustees consider that the information they receive, the internal control systems that are established and the action the trustees take all combine to enable them to confirm that the major risks to which the charity is exposed are reviewed annually and systems are in place to mitigate those risks.

Trustees' Responsibilities

The charity's trustees (who are also the directors of White Lodge Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity's trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (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;
- 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 proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to the Auditor

In so far as the trustees are aware at the time of approving our trustees' annual report:

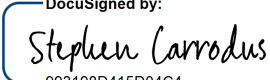
- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Strategic Report

The company has chosen in accordance with Section 414C(11) of the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 to set out within the Strategic Report the Company's Strategic Report Information required by Schedule 7 of the Large and Medium Sized Companies and Groups (Accounts and Reports) Regulation 2008. This includes information that would have been included in the business review and details of the principal risks and uncertainties.

The Trustees' Report (incorporating the Strategic Report) was approved by the Board of Trustees (which is also the Board of Directors) on 27th July 2021 and signed on its behalf by Stephen Carrodus (trustee).

By order of the board of trustees

DocuSigned by:

 993198D415D04C4...
 Stephen Carrodus
 27th July 2021

Independent auditor's report to the members of White Lodge Centre

Opinion

We have audited the financial statements of White Lodge Centre (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- The charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the following laws and regulations were most significant including the Charities Act 2011, the Safeguarding Vulnerable Groups Act 2006 and the UK Code of Fundraising Practice. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.
- We understood how the charitable company is complying with those legal and regulatory frameworks by, making inquiries to management, those responsible for legal and compliance procedures and the company secretary. We corroborated our inquiries through our review of board minutes.

- The engagement partner assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. The assessment did not identify any issues in this area.
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - Challenging assumptions and judgments made by management in its significant accounting estimates; and
 - Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations.
- As a result of the above procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:
 - Posting of fraudulent journal entries
 - Posting of fraudulent payments and receipts in the accounting software
 - Authorisation, processing, and payment of fraudulent expenses
 - Timing of revenue recognition

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

634F24DE92A4471...
Janice Matthews FCA, Senior Statutory Auditor

For and on behalf of Menzies LLP, Statutory Auditor
Chartered Accountants
Statutory Auditor
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

Date: 02-Aug-2021

Statement of Financial Activities (including income and expenditure account) for the year ended 31 March 2021

		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
		<i>funds</i>	<i>funds</i>	<i>Total</i>	<i>Total</i>
		<i>2021</i>	<i>2021</i>	<i>2021</i>	<i>2020</i>
<i>Note</i>		<i>£000s</i>	<i>£000s</i>	<i>£000s</i>	<i>£000s</i>
Incoming resources:					
<i>Incoming resources from generated funds</i>					
Donations and Legacies	2	320	144	464	364
Other trading activities		29	-	29	108
Income from charitable activities	3	1527	260	1,787	2,098
Income from Investments		-	-	-	2
Other income	4	141	-	141	-
Total income and endowments		2,017	404	2,421	2,572
Resources expended:					
	5				
Expenditure on Raising Funds		182	-	182	264
Expenditure on Charitable activities		1,792	550	2,342	2,614
Total resources expended		1,974	550	2,524	2,878
Net outgoing resources, net expenditure for the year and net movements in funds					
		43	(146)	(103)	(306)
Reconciliation of funds:					
Total funds b/fwd		1,015	4,664	5,679	5,985
Transfers	12	38	(38)	-	-
Total funds c/fwd		<u>1,096</u>	<u>4,480</u>	<u>5,576</u>	<u>5,679</u>

All of the above results for the years ended 31 March 2021 and 31 March 2020 are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 23 to 36 form part of these financial statements.

Balance Sheet as at 31 March 2021

	<i>Note</i>	2021 £000s	2020 £000s
Fixed assets			
Tangible assets	9	5,156	5,368
		<u>5,156</u>	<u>5,368</u>
Current assets			
Stocks		-	1
Debtors	10	120	136
Cash at bank and in hand		708	314
		<u>828</u>	<u>451</u>
Less: Liabilities			
Amounts falling due within one year	11a	(200)	(140)
Net current assets		<u>628</u>	<u>311</u>
Total assets less current liabilities		<u>5,784</u>	<u>5,679</u>
Creditors: Amounts falling due after more than one year	11b	(208)	-
		<u>5,576</u>	<u>5,679</u>
Unrestricted Funds			
Building fund	12/13	554	570
General fund	12/13	542	445
Total Unrestricted funds		<u>1,096</u>	<u>1,015</u>
Restricted Funds	12/13	4,480	4,664
		<u>5,576</u>	<u>5,679</u>

The notes on pages 23 to 36 form part of these financial statements.

The trustees, who are also the directors of the Company, authorised for issue on 27th July 2021, and signed on their behalf by, approved the financial statements:

DocuSigned by:

 993198D415D04C4...
Stephen Carrodus *Chair*

DocuSigned by:

 F40979E868304B7...
Stephen Peckham *Treasurer*

Registered company number: 1592351

Statement of Cash Flows for the year ended 31 March 2021

	Note	2021 £000s	2020 £000 s
Cash flows from operating activities			
Net cash provided by / (used in) operating activities	(a)	198	(19)
Cash flows from investing activities			
Dividends and interest from investments		-	2
Purchase of property, plant and equipment		(53)	(65)
Net cash provided by / (used in) investing activities		(53)	(63)
Cash flows from financing activities			
New bank loans		249	-
Net cash provided by / (used in) financing activities		249	-
Change in cash and cash equivalents in the reporting period		394	(82)
Cash and cash equivalents at the beginning of the reporting period	(b)	314	396
Cash and cash equivalents at the end of the reporting period	(b)	708	314
Notes			
(a) Reconciliation of net income/(expenditure) to net cash flow from operating activities			
Net income / (expenditure) for the reporting period (as per Statement of Financial Activities)		(103)	(306)
<u>Adjustments for:</u>			
Depreciation charges		265	264
Dividends and interest from investments		-	(2)
(Increase) / Decrease in stocks		1	1
(Increase) / Decrease in debtors		16	48
Increase / (Decrease) in creditors		19	(24)
Net cash provided by / (used in) operating activities		198	(19)
(b) Analysis of cash and cash equivalents			
Cash in hand		708	314
Total cash and cash equivalents		708	314

**(c) Analysis of changes
in net cash / (debt)**

	At 1 st April 2020 £000s	Cash- flows £000s	Acquisition of assets £000s	New finance loans £000s	At 31 st March 2021 £000s
Cash	314	198	(53)	249	708
Loans falling due within one year	-	-	-	(41)	(41)
Loans falling due after more than one year	-	-	-	(208)	(208)
Total net cash	<u>314</u>	<u>198</u>	<u>(53)</u>	<u>-</u>	<u>459</u>

Notes forming part of the financial statements for the year ended 31 March 2021

1 Accounting policies

White Lodge Centre is a charitable company limited by guarantee and is incorporated in England and Wales. Details of the company's registered office and principal activities are set out in the Report of the Trustees.

The following are the accounting policies adopted by White Lodge Centre.

a) Basis of accounting

The financial statements have been prepared 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting

The general fund comprises the accumulated surpluses of unrestricted incoming resources over resources expended, which are available for use in furtherance of the general objective of the charity.

Designated funds are a particular form of unrestricted funds consisting of amounts which have been allocated or designated for specific purposes by trustees. The use of designated funds remains at the discretion of the trustees.

Restricted funds are funds subject to specific conditions imposed by donors. The purpose and use of restricted funds are set out in the notes to the accounts. Amounts unspent at the year-end are carried forward in the balance sheet

c) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind are included at valuation. No amounts are included in the financial statements for services donated by volunteers. Amounts donated for the acquisition of fixed assets are treated as income, in accordance with the requirements of the SORP, and the relevant expenditure is capitalised.

d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of the resources, primarily by reference to areas occupied or numbers of staff, depending on the nature of the cost.

Fundraising costs are those costs incurred in seeking voluntary contributions.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Allocation of support costs are determined by estimated time spent by direct personnel in the supporting of each activity and all other central costs are allocated on the basis of total indirect personnel salaries.

Governance costs are those costs relating specifically to the charity, as distinct from the service provided by the charity, and include the costs of compliance with constitutional and statutory requirements.

e) Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and included at cost.

The buildings are situated on land that is both leasehold and freehold. All costs relating to these buildings, including the substantial rebuilding expenditure of recent years, has been allocated accordingly. Land and building expenditure is depreciated as set out below with treatment of freehold premises being the same as leasehold premises, as the freehold premises would not operate independently of the leasehold premises.

Structure	straight line over remaining leasehold life to 31 st December 2042
Roof	straight line over remaining estimated life to 31 st March 2035
Fixed plant	straight line over remaining estimated life to 31 st March 2030

Freehold land Not depreciated

The other fixed assets are written off over their expected useful lives at the following annual rates:

Equipment	10%	on cost
Computers	25%	on cost
Motor vehicles	25%	on reducing net book value

f) Impairment of fixed assets

The charity reviews the carrying amount of its tangible and intangible assets at the end of each reporting period to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

g) Stock

Stock consists of purchased goods for resale and is valued at the lower of cost and net realisable value. Items donated for resale are not included in the financial statements until they are sold.

h) Going concern

An assessment has been made of the impacts of the Covid 19 pandemic on the charity to determine whether it is appropriate to continue to prepare the financial statements on a going concern basis. In undertaking this assessment 24 month financial projections have been prepared through to 31st March 2023.

Consideration has been made of:

- The impact on both reserves and cashflow of an expected loss of both service and fundraising income and the probability of when income will return to pre-pandemic levels;
- The ability of the charity to adapt to any perceived permanent changes in income levels and adjust its cost base accordingly;
- The impact of short term cashflow support measures including support provided by both central government, HMRC and local authorities;
- The impact of medium term cashflow support measures including obtaining debt finance.

The trustees have concluded from this review that it is appropriate to continue to prepare the financial statements on a going concern basis and that the charity

will have adequate cash resources to meet its on-going activity over the 12 months from the approval of these financial statements.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Tax

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 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

l) Judgements and key sources of estimation uncertainty

In application of the charity's accounting policies, the trustees are required to make judgements, 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 ongoing 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.

The main accounting estimate for the charity is depreciation.

m) Legal status

White Lodge Centre is a private company limited by guarantee without share capital, incorporated in England and Wales.

n) Pension contributions

The charity makes a contribution into defined contribution pension schemes on behalf of some employees. The assets of the scheme are held separately from those of the charity in independently administered funds. The amount charged to The Statement of Financial Activities in respect of pension costs is the total contributions payable for the year.

o) Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be part of the cost of stock or fixed assets. 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.

*p) Government grants**(i) Coronavirus Business Interruption Loan Scheme ("CBILS")*

Government support to pay interest costs as part of the CBILS is recognised as income on an accruals basis with respect to the associated interest cost for the accounting period. The grant is disclosed as Other Income in the Statement of Financial Activities.

(ii) Coronavirus Job Retention Scheme ("CJRS")

Government support to contribute to furloughed staff costs as part of the CJRS is recognised as income on an accruals basis with respect to the associated salary cost for the accounting period. The grant is disclosed as Other Income in the Statement of Financial Activities.

2 Voluntary income

	2021 £000s	2020 £000s
Charitable foundations	80	23
Other donors	285	244
Legacies	-	2
Gift in kind	25	-
Revenue funding	74	95
	<u>464</u>	<u>364</u>

Voluntary income was £464,000 of which £144,000 (2020: £108,000) was restricted and £320,000 (2020: £256,000) was unrestricted.

During 2020/21 Together for Cinema in partnership with proAV, designed, supplied and installed a cinema room facility within our Rendezvous Building free of any charge. This gift in kind has been valued at £25,000 and recorded as part of restricted voluntary income for the year as it has been donated for the specific purpose of providing our adults and young people with a cinema experience that they might not ordinarily be able to have. The associated asset has been capitalised as equipment and will be depreciated over 10 years in line with the equipment depreciation policy.

3 Incoming resources from charitable activities

	<i>Statutory bodies</i> £000s	<i>Other sources</i> £000s	<i>Total</i> 2021 £000s	<i>Total</i> 2020 £000s
Childrens' services	1,377	94	1,471	1,652
Adults' services	188	128	316	446
	<u>1,565</u>	<u>222</u>	<u>1,787</u>	<u>2,098</u>
2020	<u>1,671</u>	<u>427</u>	<u>2,098</u>	

Incoming resources from charitable activities was £1,787,000 (2020: £2,098,000) of which £260,000 (2020: £265,000) was restricted and £1,527,000 (2020: £1,833,000) was unrestricted.

4 Other income

	2021 £000s	2020 £000s
Government grants:		
Coronavirus Business Interruption Loan Scheme ("CBILS")	6	-
Coronavirus Job Retention Scheme ("CJRS")	135	-
	<u>141</u>	<u>-</u>

5 Expenditure on Charitable Activities

	<i>Direct costs</i> £000s	<i>Support costs</i> £000s	<i>Total</i> 2021 £000s	<i>Total</i> 2020 £000s
Cost of generating voluntary income	146	23	169	223
Fundraising trading	13	-	13	41
Charitable activities:				
Childrens' services	1,529	226	1,755	1,826
Adults' services	486	48	534	743
Governance costs	45	8	53	45
Total resources expended	<u>2,219</u>	<u>305</u>	<u>2,524</u>	<u>2,878</u>
The above costs comprise:				
Fundraising trading	13	-	13	41
Staff costs:				
Salaries	1,625	111	1,736	1,925
Social security costs	99	8	107	120
Other staff costs	67	13	80	85
Depreciation	160	105	265	264
Other costs	<u>255</u>	<u>68</u>	<u>323</u>	<u>443</u>
	<u>2,219</u>	<u>305</u>	<u>2,524</u>	<u>2,878</u>

Expenditure on charitable activities was £2,342,000 (2020: £2,614,000) of which £550,000 (2020: £584,000) was restricted and £1,790,000 (2020: £2,030,000) was unrestricted.

6 Governance Costs

	Total 2021 £000s	Total 2020 £000s
Audit fee	10	10
Salaries/NIC	18	19
Other costs	17	9
Support costs	8	7
	<u>53</u>	<u>45</u>

7 Additional staff information

The average number of employees, based on both total head count ("Total") and on a full time equivalent ("FTE") basis, analysed by function was:

	2021 Total	2020 Total	2021 FTE	2020 FTE
Charitable activities	199	248	67	68
Support for those services	13	13	7	7
Generating voluntary income and governance	9	11	8	7
	<u>221</u>	<u>272</u>	<u>82</u>	<u>82</u>

Staff costs for the above persons

	2021 £000s	2020 £000s
Wages and salaries	1,736	1,925
Social security costs	107	120
Pension costs	34	37
Other staff costs	46	48
	<u>1,923</u>	<u>2,130</u>

One employee (2020: one) earned £60,000 or more. The remuneration for key personnel was £159,316 (2020: £192,366).

8 Trustees

The trustees are not employed by the charity. The trustees neither received nor waived any emoluments during the year and were not reimbursed for their expenses (2020: *£nil*).

9 Tangible fixed assets

	<i>Freehold premises £000s</i>	<i>Short Leasehold premises £000s</i>	<i>Equipmen t £000s</i>	<i>Motor vehicles £000s</i>	<i>Total £000s</i>
Cost					
At 1 April 2020	4,143	3,312	361	97	7,913
Additions	-	-	53	-	53
Disposals	-	-	(49)	-	(49)
At 31 March 2021	4,143	3,312	365	97	7,917
Depreciation					
At 1 April 2020	1,022	1,212	222	89	2,545
Charge for year	124	101	38	2	265
Disposals	-	-	(49)	-	(49)
At 31 March 2021	1,146	1,313	211	91	2,761
Net book values					
31 March 2021	2,997	1,999	154	6	5,156
<i>31 March 2020</i>	<i>3,121</i>	<i>2,100</i>	<i>139</i>	<i>8</i>	<i>5,368</i>

Short leasehold property relates to the cost of buildings standing on leasehold land with a lease that expires on 23rd October 2062.

10 Debtors

	<i>2021 £000s</i>	<i>2020 £000s</i>
Amounts due within one year:		
Amounts due for services	74	82
Other debtors	6	13
Prepayments and accrued income	40	41
	120	136

11 (a) Creditors: Amounts falling due within one year

	2021 £000s	2020 £000s
Bank loan	41	-
Amounts payable	37	43
Payroll taxes, pensions and social security	27	30
Accruals and deferred income	95	67
	<u>200</u>	<u>140</u>

Accruals and deferred income include deferred income of £21,000 (2020: £24,000) relating to both charitable services and fundraising events undertaken after 31 March but that have been either paid for or invoiced in advance of 31 March.

	2021 £000s	2020 £000s
Movement in deferred income:		
Amounts b/fwd	24	33
Income deferred in current period	21	24
Income released from previous periods	(24)	(33)
Amounts c/fwd	<u>21</u>	<u>24</u>

11 (b) Creditors: Amounts falling due after more than one year

	2021 £000s	2020 £000s
Bank loan	208	-
	<u>208</u>	<u>-</u>

The Charity borrowed £250,000 on 19th May 2020 from National Westminster Bank on a 6 year term loan provided through the government's Coronavirus Business Interruption Loan Scheme ("CBILS"). Under CBILS terms the first 12 months of interest costs on the loan are met by the government. The loan capital is repayable in equal amounts over 60 months from June 2021 to May 2026. Voluntary early capital repayments can be made at any point without financial penalty. The interest rate on the loan is 2.81% per annum over the bank's base rate.

The loan is repayable as follows:

	2021 £000s	2020 £000s
Within one year	41	-
Between two to five years	200	-
More than five years	8	-
	<u>249</u>	<u>-</u>

White Lodge Centre

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12 Total income funds

<i>Current Year</i>	<i>1 April 2020 £000s</i>	<i>Incoming resources £000s</i>	<i>Resources expended £000s</i>	<i>Transfers £000s</i>	<i>31 March 2021 £000s</i>
Restricted income funds					
Buildings: Pathways	1,818	-	(92)	-	1,726
Buildings: Treetops	1,150	-	(48)	-	1,102
Buildings: Rendezvous	1,683	-	(70)	-	1,613
Equipment	12	70	(6)	(38)	38
MASC	1	-	-	-	1
Health grant	-	260	(260)	-	-
Other revenue funding	-	74	(74)	-	-
	4,664	404	(550)	(38)	4,480
Unrestricted income funds					
Building fund	570	-	(16)	-	554
General funds	445	2,017	(1,958)	38	542
	1,015	2,017	(1,974)	38	1,096
Total funds	5,679	2,421	(2,524)	-	5,576

<i>Prior Year</i>	<i>1 April 2019 £000s</i>	<i>Incoming resources £000s</i>	<i>Resources expended £000s</i>	<i>Transfers £000s</i>	<i>31 March 2020 £000s</i>
Restricted income funds					
Buildings: Pathways	1,905	-	(87)	-	1,818
Buildings: Treetops	1,220	-	(70)	-	1,150
Buildings: Rendezvous	1,738	-	(55)	-	1,683
Motor vehicles (minibuses)	10	-	-	(10)	-
Equipment	108	13	(8)	(101)	12
MASC	5	-	(4)	-	1
Health grant	-	265	(265)	-	-
Other revenue funding	-	95	(95)	-	-
	4,986	373	(584)	(111)	4,664
Unrestricted income funds					
Building fund	584	-	(14)	-	570
General funds	415	2,199	(2,280)	111	445
	999	2,199	(2,294)	111	1,015
Total funds	5,985	2,572	(2,878)	-	5,679

12 Total income funds (continued)

Pathways, Treetops and Rendezvous funds are Capital Appeal funds that were raised for the purposes of major rebuild projects over the past twenty-five years. Ongoing resource expended relates to the depreciation of the capital cost of these projects.

The motor vehicles fund results from the donation, as gifts in kind, of minibuses.

The equipment fund relates to donations where the donor has requested that specified equipment is acquired out of the donation.

The MASC fund relates to restricted donations received when the Millennium After School Club charity transferred all residual cash balances to White Lodge Centre.

Health grants are statutory grants renewed annually in respect of the activities in furtherance of charity's objectives.

Other revenue funding relates to restricted donations received in the year to fund specific charitable operational services deficits for that year and are therefore always spent in full in the year.

The building fund relates to the unrestricted element of the property to allow clear representation of the unrestricted funds position.

Transfers of £38,000 (2020: £111,000) relate to capitalised expenditure from restricted reserves where there is no on-going restriction relating to the asset once it has been purchased.

13 Net assets of funds

<i>Current Year</i>	<i>Fixed assets</i>	<i>Net current assets</i>	<i>Creditors: Amounts falling due after more than one year</i>	<i>Total</i>
	<i>£000s</i>	<i>£000s</i>	<i>£000s</i>	<i>£000s</i>
Restricted income funds				
Buildings: Pathways	1,726	-	-	1,726
Buildings: Treetops	1,102	-	-	1,102
Buildings: Rendezvous	1,613	-	-	1,613
Equipment	-	38	-	38
MASC	-	1	-	1
	<u>4,441</u>	<u>39</u>	<u>-</u>	<u>4,480</u>
Unrestricted income funds				
Building fund	554	-	-	554
General funds	161	589	(208)	542
	<u>715</u>	<u>589</u>	<u>(208)</u>	<u>1,096</u>
Total funds at 31st March 2021	<u>5,156</u>	<u>628</u>	<u>(208)</u>	<u>5,576</u>

13 Net assets of funds (continued)

<i>Prior Year</i>	<i>Fixed assets £000s</i>	<i>Net current assets £000s</i>	<i>Total £000s</i>
Restricted income funds			
Buildings: Pathways	1,818	-	1,818
Buildings: Treetops	1,150	-	1,150
Buildings: Rendezvous	1,683	-	1,683
Equipment	-	12	12
MASC	-	1	1
	<u>4,651</u>	<u>13</u>	<u>4,664</u>
Unrestricted income funds			
Building fund	570	-	570
General funds	147	298	445
	<u>717</u>	<u>298</u>	<u>1,015</u>
Total funds at 31st March 2020	<u><u>5,368</u></u>	<u><u>311</u></u>	<u><u>5,679</u></u>

14 Capital commitments

Capital expenditure authorised but not provided in the financial statements was £nil (2020: £nil).

15 Operating leases

The total of future minimum lease payments under non-cancellable operating leases was as set out below.

	<i>2021 £000s</i>	<i>2020 £000s</i>
Leases expiring:		
Within one year	9	9
Between two and five years	14	23
After five years	-	-
	<u>23</u>	<u>32</u>

Resources expended includes lease payments of £9,057 (2020: £9,057).

16 Related party transactions

Children of trustees can receive services at White Lodge Centre funded by statutory authorities who refer them to White Lodge Centre to receive their care package.

During the course of a year most trustees make small donations to White Lodge. Such donations are made without condition or restriction, and some are made anonymously and the amounts during the year are not significant.

During the year a trustee, Juliette Barnes, provided necessary staff training on an arms length basis at a total cost of £520 (2020: £nil). This transaction was disclosed to and approved by the trustee board.

17 Contingent Asset

White Lodge Centre has been notified by the Executors of the respective estates of two potential legacy gifts, the first being notified in January 2021 and the second being notified in February 2021.

At the date of approval of the 2020/21 financial statements no monies have been received and it has not been possible to clarify with reasonable certainty the exact value of the gifts as receipt of both legacies are contingent upon grant of probate, uncontested wills and the completion of asset sales including both property and equity portfolios. Our estimate is that this might realise income for White Lodge of between £90,000 and £140,000.

Acknowledgements

We acknowledge and thank the many organisations and people who help us in our daily running of the charity through their very generous donations, both those who prefer to remain anonymous and those listed below [covering 2020/21 and 2019/20]:

1. The Walton Charity

Donated £6,000 in 2020/21, (2019/20: £12,000) towards the Elmbridge play, youth and weekend schemes. Part of a three year grant which will total £36,000.

2. St Faith's Trust

Donated £15,000 in 2020/21, (2019/20: £10,000) as elements of a £30,000, 3 year grant for intensive support for disabled children aged 2-5 years.

3. BBC Children in Need

Donated £30,000 in 2020/21 (2019/20: £30,000) for 4-18 play and youth schemes.

4. The Community Foundation for Surrey

Donated £10,000 in 2020/21 to support Covid 19 emergency response measures.

5. Garfield Weston Foundation

Donated £25,000 in 2020/21 to help cover core organisational costs.

6. Heathrow Community Trust

Donated £1,250 in 2020/21, (2019/20: £11,250) to help support staffing costs for our new 18-25 year old day service, this being part of a £25,000 grant.

7. The Foyle Foundation

Donated £13,000 in 2019/20 towards the cost of a Nursery Support Worker.

8. Three Guineas Trust

Donated £10,000 in 2020/21 to support our play and youth schemes.

9. The Manali Charitable Trust

Donated £10,000 in 2020/21 (2019/20: £10,000) to support core organisational costs.

10. The Belron Charitable Foundation

Donated £6,438 in 2020/21 to support core organisational costs.

11. The Masonic Charitable Foundation

Donated £5,000 in 2020/21 to support core organisational costs.

12. The Ratcliffe Trust

Donated £2,000 in 2020/21 to support core organisational costs.

Acknowledgements (continued)

13. BUPA

Donated £2,500 in 2020/21 to support a childrens therapy assistant.

14. The Childwick Trust

Donated £15,000 in 2020/21 to support adult physiotherapy and fitness provision.

15. Together for Cinema in partnership with proAV

Donated equipment and staff time in 2020/21 to supply and install our new cinema room at a value of £25,000

For all the donations, we are extremely grateful.