

# **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 6<sup>th</sup> 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 1<sup>st</sup> 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
<b>Net surplus / (deficit) before depreciation</b>	<b>199</b>	<b>162</b>
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 31<sup>st</sup> 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:  
  
993198D415D04C4...

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:  
  
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: 07-Nov-2022

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

		<i>Unrestricted funds 2022 £000s</i>	<i>Restricted funds 2022 £000s</i>	<i>Total 2022 £000s</i>	<i>Total 2021 £000s</i>
	<i>Note</i>				
<b>Incoming resources:</b>					
<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
<b>Total income and endowments</b>		<b>2,319</b>	<b>411</b>	<b>2,730</b>	<b>2,421</b>
<b>Resources expended:</b>					
	5				
Expenditure on Raising Funds		196	-	196	182
Expenditure on Charitable activities		2,055	545	2,600	2,342
<b>Total resources expended</b>		<b>2,251</b>	<b>545</b>	<b>2,796</b>	<b>2,524</b>
<b>Net outgoing resources, net expenditure for the year and net movements in funds</b>		<b>68</b>	<b>(134)</b>	<b>(66)</b>	<b>(103)</b>
<b>Reconciliation of funds:</b>					
Total funds b/fwd		1,096	4,480	5,576	5,679
Transfers	12	9	(9)	-	-
<b>Total funds c/fwd</b>		<b>1,173</b>	<b>4,337</b>	<b>5,510</b>	<b>5,576</b>

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

993198D415D04C4...

**Stephen Carrodus**

*Chair*

DocuSigned by:

*Stephen Peckham*

F40979E868304B7...

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

Total cash and cash equivalents	675	708
	<hr/>	<hr/>

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

	At 1 <sup>st</sup> April 2021 £000s	Cash- flows £000s	Acquisition of assets £000s	New finance loans £000s	At 31 <sup>st</sup> 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	<hr/> 459 <hr/>	<hr/> 161 <hr/>	<hr/> (28) <hr/>	<hr/> - <hr/>	<hr/> 592 <hr/>



## 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 <sup>st</sup> December 2042
Roof	straight line over remaining estimated life to 31 <sup>st</sup> March 2035
Fixed plant	straight line over remaining estimated life to 31 <sup>st</sup> 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 31<sup>st</sup> 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 2022</i> £000s	<i>Total 2021</i> £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 £000s</i>	<i>Support costs £000s</i>	<i>Total 2022 £000s</i>	<i>Total 2021 £000s</i>
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>
<b>The above costs comprise:</b>				
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
<b>Staff costs for the above persons</b>		
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>
<b>Cost</b>					
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
<b>Depreciation</b>					
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
<b>Net book values</b>					
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 23<sup>rd</sup> October 2062.

## 10 Debtors

	<i>2022 £000s</i>	<i>2021 £000s</i>
<b>Amounts due within one year:</b>		
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
<b>Movement in deferred income:</b>		
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 19<sup>th</sup> 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
------	------

## White Lodge Centre

## Annual report and financial statements – 2021/22

	£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>
<b>Restricted income funds</b>					
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>
<b>Unrestricted income funds</b>					
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>
<b>Total funds</b>	<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>
<b>Restricted income funds</b>					
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>
<b>Unrestricted income funds</b>					
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>

<b>Total funds</b>	5,679	2,421	(2,524)	-	5,576
--------------------	-------	-------	---------	---	-------

## 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>
<b>Restricted income funds</b>				
Buildings: Pathways	1,638	-	-	1,638
Buildings: Treetops	1,057	-	-	1,057
Buildings: Rendezvous	1,546	-	-	1,546
Equipment	-	95	-	95
MASC	-	1	-	1

## White Lodge Centre

## Annual report and financial statements – 2021/22

	4,241	96	-	4,337
<b>Unrestricted income funds</b>				
Building fund	529	-	-	529
General funds	149	561	(66)	644
	678	561	(66)	1,173
<b>Total funds at 31<sup>st</sup> March 2022</b>	<b>4,919</b>	<b>657</b>	<b>(66)</b>	<b>5,510</b>

**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>
<b>Restricted income funds</b>				
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
<b>Unrestricted income funds</b>				
Building fund	554	-	-	554
General funds	161	589	(208)	542
	715	589	(208)	1,096
<b>Total funds at 31<sup>st</sup> March 2021</b>	<b>5,156</b>	<b>628</b>	<b>(208)</b>	<b>5,576</b>

**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 31<sup>st</sup> 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 31<sup>st</sup> 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.