

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
	<hr/>	<hr/>
Total cash and cash equivalents	527	675
	<hr/>	<hr/>

**(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	<hr/> 592	<hr/> 73	<hr/> (201)	<hr/> -	<hr/> 464
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**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	2022
	£000s	£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	2022
	£000s	£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	2022
	£000s	£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	2022
	£000s	£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