

Company registration number: 1592351  
Charity number: 286238

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

WHITE LODGE CENTRE  
(A Company Limited by  
Guarantee)

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# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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

*FOR THE YEAR ENDED 31 MARCH 2024*

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

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# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Reference and administrative details**

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

**Our advisors**

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

**Directors and trustees**

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

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

**Key management personnel:**

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

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# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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### TRUSTEES' REPORT (CONTINUED)

#### *FOR THE YEAR ENDED 31 MARCH 2024*

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#### **Structure, Governance and Management**

##### **Governing Document**

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

##### **Appointment of trustees**

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

##### **Trustee induction and training**

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

##### **Organisation**

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

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

##### **Related parties and co-operation with other organisations**

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

##### **Pay policy for senior staff**

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

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# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

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#### **Objectives and Activities**

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

#### **Our vision**

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

#### **Our Mission**

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

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

#### *Children and Young People*

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

#### *Adult and Community Support*

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

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

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

# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

#### Our core values

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

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

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

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

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

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# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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### TRUSTEES' REPORT (CONTINUED)

#### *FOR THE YEAR ENDED 31 MARCH 2024*

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

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

#### **Public benefit**

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

#### **Strategic Report**

#### **Achievements and Performance**

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

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

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

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

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

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

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



# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

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

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

#### Financial Review

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

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

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

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

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

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

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

The net deficit breaks down as below:

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

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### TRUSTEES' REPORT (CONTINUED)

#### *FOR THE YEAR ENDED 31 MARCH 2024*

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

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

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

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

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

#### **Reserves policy**

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

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

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

#### **Tangible fixed assets**

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

#### **Investments Policy**

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

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# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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### TRUSTEES' REPORT (CONTINUED)

#### *FOR THE YEAR ENDED 31 MARCH 2024*

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#### **Going concern**

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

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

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

#### **Plans for future periods**

The main objectives for the coming year are:

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

#### **Fundraising Statement**

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

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

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

#### **Contribution from volunteers**

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

#### **Principal risks and uncertainties**

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

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

# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

### TRUSTEES' REPORT (CONTINUED)

#### *FOR THE YEAR ENDED 31 MARCH 2024*

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

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

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

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

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

#### **Trustees' Responsibilities**

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

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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# WHITE LODGE CENTRE (A Company Limited by Guarantee)

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

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### Statement of disclosure of information to the Auditor

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

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

### Strategic Report

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

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

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

Signed by:



BBB31CC841DB4E2...

Neil McIntyre

(Chair of Trustees)

Date: 5th November 2024

# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

**MENZIES**  
BRIGHTER THINKING

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WHITE LODGE CENTRE

### Opinion

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

In our opinion the financial statements:

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

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

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

We have nothing to report in this regard.

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# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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

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#### **Opinion on other matters prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report by exception**

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

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

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

#### **Responsibilities of trustees**

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

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

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# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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

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#### **Auditors' responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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



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# WHITE LODGE CENTRE (A Company Limited by Guarantee)

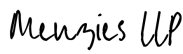
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## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WHITE LODGE CENTRE (CONTINUED)

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### Use of our report

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

DocuSigned by:  
  
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**Janice Matthews FCA (Senior statutory auditor)**

for and on behalf of  
**Menzies LLP**

Chartered Accountants  
Statutory Auditor

Magna House

18-32 London Road

Staines-Upon-Thames

TW18 4BP

Date: 18-Nov-2024

# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

#### FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

REGISTERED NUMBER: 1592351

BALANCE SHEET

AS AT 31 MARCH 2024

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

WHITE LODGE CENTRE  
(A Company Limited by Guarantee)

BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2024

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

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

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

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

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

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

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

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

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

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1. General information

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

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

Accounts are prepared in £'000s.

##### 2.2 Going concern

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

Consideration has been made of:

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

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

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# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

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## 2. Accounting policies (continued)

### 2.3 Income

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

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

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

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

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

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

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

### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

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

All expenditure is inclusive of irrecoverable VAT.

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# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

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**2. Accounting policies (continued)**

**2.5 Interest receivable**

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

**2.6 Taxation**

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

**2.7 Tangible fixed assets and depreciation**

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

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

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

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

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

, .

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

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

**2.8 Debtors**

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

**2.9 Cash at bank and in hand**

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



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# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

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## 2. Accounting policies (continued)

### 2.10 Liabilities and provisions

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

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

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

### 2.11 Financial instruments

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

### 2.12 Operating leases

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

### 2.13 Pensions

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

### 2.14 Fund accounting

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

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

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

# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

3. Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

The main accounting estimate for the charity is depreciation.

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

4. Income from donations and legacies

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

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

5. Income from charitable activities

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

6. Income from other trading activities

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

7. Investment income

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

WHITE LODGE CENTRE

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

8. Expenditure on raising funds

Costs of raising voluntary income

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

Fundraising trading expenses

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

9. Analysis of expenditure on charitable activities

Summary by fund type

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

WHITE LODGE CENTRE  
(A Company Limited by Guarantee)

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

10. Analysis of expenditure by activities

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

Analysis of direct costs

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

# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 10. Analysis of expenditure by activities (continued)

##### Analysis of support costs

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

#### 11. Auditors' remuneration

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

#### 12. Staff costs

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

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# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

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**12. Staff costs (continued)**

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

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

The average headcount expressed as full-time equivalents was:

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

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

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

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

**13. Trustees' remuneration and expenses**

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

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

# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 14. Tangible fixed assets

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



# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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

#### 15. Debtors

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

#### 16. Creditors: Amounts falling due within one year

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

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

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

WHITE LODGE CENTRE  
(A Company Limited by Guarantee)

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

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

	2024 £000	2023 £000
Bank loans	23	43

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

Included within the above are amounts falling due as follows:

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

# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 18. Statement of funds

##### Statement of funds - current year

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

# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 18. Statement of funds (continued)

##### Statement of funds - prior year

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

# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 18. Statement of funds (continued)

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

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

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

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

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

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

#### 19. Summary of funds

##### Summary of funds - current year

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

##### Summary of funds - prior year

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

# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 20. Analysis of net assets between funds

##### Analysis of net assets between funds - current period

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

##### Analysis of net assets between funds - prior period

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

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

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

# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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

#### 22. Analysis of cash and cash equivalents

	2024 £000	2023 £000
Cash in hand	327	528
<b>Total cash and cash equivalents</b>	<b>327</b>	<b>528</b>

#### 23. Analysis of changes in net debt

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

#### 24. Operating lease commitments

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

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

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

	2024 £000	2023 £000
Operating lease rentals	14	13

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# WHITE LODGE CENTRE

## (A Company Limited by Guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS

#### *FOR THE YEAR ENDED 31 MARCH 2024*

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#### **25. Members' liability**

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

#### **26. Related party transactions**

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

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



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# WHITE LODGE CENTRE (A Company Limited by Guarantee)

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## APPENDIX 1

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### Acknowledgements

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

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