

**Charity registration number 286238 (England and Wales)**

**Company registration number 01592351**

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

WHITE LODGE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

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

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# WHITE LODGE CENTRE

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# WHITE LODGE CENTRE

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

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

### Reference and administrative details

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

### Our advisors

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

### Directors and trustees

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

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

### Key management personnel:

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

# WHITE LODGE CENTRE

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

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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.

# WHITE LODGE CENTRE

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

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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;
  - Supporting and advising families and carers;
  - Running a variety of training courses for staff, parents, volunteers and professionals;
  - Hosting orthotic, orthopaedic clinics.

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

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

# WHITE LODGE CENTRE

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

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### Our core values

<b>E</b>	<b>Enable</b> We encourage and enable people to achieve as rewarding lives as possible.
<b>N</b>	<b>Nurture</b> We provide services in a friendly, caring and supportive environment.
<b>A</b>	<b>Alliances</b> 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>B</b>	<b>Believe</b> We believe in being open and honest, always working with integrity to earn vital trust from the families, carers, and individuals we support.
<b>L</b>	<b>Listen</b> 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.
<b>E</b>	<b>Excellence</b> We continually strive for excellence in all that we do through expertise, experience and professionalism of our team and support network.

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

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

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

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

# WHITE LODGE CENTRE

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

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

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

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

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

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



# WHITE LODGE CENTRE

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

### Financial Overview

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

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

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

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

The net deficit breaks down as below:

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

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

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

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

### Reserves policy

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

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

### Tangible fixed assets

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

# WHITE LODGE CENTRE

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

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### Investments Policy

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

### Going Concern

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

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

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

### Plans for future periods

The main objectives for the coming year are:

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

### Fundraising Statement

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

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

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

### Contribution from volunteers

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

# WHITE LODGE CENTRE

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

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### Principal risks and uncertainties

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

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

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

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

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

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

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

### Trustees' Responsibilities

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

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

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

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

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

# WHITE LODGE CENTRE

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

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### Auditor

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

### Statement of disclosure of information to the Auditor

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

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

### Strategic Report

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

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

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

Signed by:

  
C771CCED9BE14D4...

**Neil McIntyre**  
(Chair of Trustees)

Date: 4th November 2025

# WHITE LODGE CENTRE

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

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### Opinion

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

In our opinion, the financial statements:

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

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

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

We have nothing to report in this regard.

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

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

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

# WHITE LODGE CENTRE

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

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### **Responsibilities of trustees**

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

### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

# WHITE LODGE CENTRE

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

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

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

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

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

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

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

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

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

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

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

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

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

### Use of our report

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

## WHITE LODGE CENTRE

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

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**FJ Wilde FCCA DChA MBA (Senior Statutory Auditor)**

For and on behalf of Warner Wilde Limited, Statutory Auditor

Chartered Certified Accountants

4 Marigold Drive

Bisley

Surrey

GU24 9SF

United Kingdom

Date: 11/11/2025

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



# WHITE LODGE CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

# WHITE LODGE CENTRE

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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

# WHITE LODGE CENTRE

## BALANCE SHEET

AS AT 31 MARCH 2025

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

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

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

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

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

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

Signed by:

  
 .....C771CCE08BE14D4....  
 Dr N McIntyre  
 Chair of Trustees

Company registration number 01592351 (England and Wales)

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


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

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# WHITE LODGE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

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

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1,000.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

# WHITE LODGE CENTRE

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

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

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

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

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

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

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

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

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# WHITE LODGE CENTRE

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

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

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

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

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

# WHITE LODGE CENTRE

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

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

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

### 4 Income from charitable activities

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

### 5 Income from other trading activities

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



# WHITE LODGE CENTRE

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

### 6 Income from investments

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

### 7 Expenditure on raising funds

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

# WHITE LODGE CENTRE

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

### 8 Expenditure on charitable activities

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

### 9 Support costs allocated to activities

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

# WHITE LODGE CENTRE

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

### 9 Support costs allocated to activities (Continued)

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

### 10 Net movement in funds

	2025	2024
	£	£

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

Fees payable for the audit of the charity's financial statements	7	15
Depreciation of owned tangible fixed assets	291	272
	<u>298</u>	<u>287</u>

### 11 Trustees

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

### 12 Employees

The average monthly number of employees during the year was:

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

	2025	2024
	£	£
<b>Employment costs</b>		
Wages and salaries	2,177	2,293
Social security costs	148	12
Other pension costs	38	3
	<u>2,363</u>	<u>2,308</u>

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

# WHITE LODGE CENTRE

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

### 12 Employees

(Continued)

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

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

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

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

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

### 13 Taxation

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

### 14 Tangible fixed assets

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

# WHITE LODGE CENTRE

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

### 15 Debtors

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

### 16 Loans and overdrafts

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

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

### 17 Creditors: amounts falling due within one year

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

### 18 Creditors: amounts falling due after more than one year

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

# WHITE LODGE CENTRE

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

### 19 Deferred income

	2025 £	2024 £
Other deferred income	51	40

Deferred income is included in the financial statements as follows:

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

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

### 20 Retirement benefit schemes

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

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

# WHITE LODGE CENTRE

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

### 21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

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

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

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

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

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

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

# WHITE LODGE CENTRE

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

### 22 Unrestricted funds

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

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

### 23 Analysis of net assets between funds

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



# WHITE LODGE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 24 Operating lease commitments

##### Lessee

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

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

#### 25 Members' Liability

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

#### 26 Related party transactions

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

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

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

**WHITE LODGE CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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**28    Analysis of changes in net funds**

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