

**REGISTERED COMPANY NUMBER: 00507072 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 280035**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
WHITE LODGE ASSOCIATION LIMITED**

Acuity Professional Partnership LLP  
Unit 2.02  
High Weald House  
Glovers End  
Bexhill  
East Sussex  
TN39 5ES

**WHITE LODGE ASSOCIATION LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2021**

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# **WHITE LODGE ASSOCIATION LIMITED**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Financial Reporting Standard for Smaller Entities published on 16th July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The charity promotes the principles and practice of Spiritual Psychotherapeutics in education and healing, business and health systems. Our aim is to support the harmonious awakening of the whole Human Being.

Under the umbrella of Spiritual Psychotherapeutics, our work is founded upon research and development in the fields of Light, Colour and Sound and its practical application into all areas of everyday life. Therapeutically this is vibration medicine. Educationally it enhances individual potential within their life and profession. In consciousness, this opens the field of interdimensional living.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

00507072 (England and Wales)

#### **Registered Charity number**

280035

#### **Registered office**

Unit 2.02  
High Weald House  
Glovers End  
Bexhill  
East Sussex  
TN39 5ES

#### **Trustees**

Mr P M Goldman Osteopath  
Mr G Montague Smith Osteopath

#### **Independent Examiner**

Acuity Professional Partnership LLP  
Unit 2.02  
High Weald House  
Glovers End  
Bexhill  
East Sussex  
TN39 5ES

Approved by order of the board of trustees on ..... and signed on its behalf by:

**WHITE LODGE ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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.....  
Mr P M Goldman - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHITE LODGE ASSOCIATION LIMITED

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### **Independent examiner's report to the trustees of White Lodge Association Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Acuity Professional*

Debbie Hargreaves  
Acuity Professional Partnership LLP  
Unit 2.02  
High Weald House  
Glovers End  
Bexhill  
East Sussex  
TN39 5ES

Date: .....29th.November.2021..

**WHITE LODGE ASSOCIATION LIMITED****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

		<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		<b>49,179</b>	19,277
Other trading activities	2	<b>7,715</b>	1,500
Investment income	3	<b>7</b>	8
<b>Total</b>		<b>56,901</b>	20,785
 <b>EXPENDITURE ON</b>			
Raising funds		<b>18,030</b>	15,519
<b>Charitable activities</b>			
Treatment and courses		<b>25,171</b>	46,606
Management expenses		<b>952</b>	1,936
Other		<b>720</b>	-
<b>Total</b>		<b>44,873</b>	64,061
 <b>NET INCOME/(EXPENDITURE)</b>		<b>12,028</b>	(43,276)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>113,259</b>	156,535
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>125,287</b>	113,259

The notes form part of these financial statements

**WHITE LODGE ASSOCIATION LIMITED**

**STATEMENT OF FINANCIAL POSITION  
31 MARCH 2021**

		<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
	<b>Notes</b>		
<b>FIXED ASSETS</b>			
Tangible assets	7	480	603
<b>CURRENT ASSETS</b>			
Stocks	8	720	1,440
Debtors	9	973	1,119
Cash at bank		124,095	111,077
		<b>125,788</b>	113,636
<b>CREDITORS</b>			
Amounts falling due within one year	10	(981)	(980)
<b>NET CURRENT ASSETS</b>		<b>124,807</b>	112,656
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>125,287</b>	113,259
<b>NET ASSETS</b>		<b>125,287</b>	113,259
<b>FUNDS</b>	11		
Unrestricted funds		125,287	113,259
<b>TOTAL FUNDS</b>		<b>125,287</b>	113,259

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**WHITE LODGE ASSOCIATION LIMITED**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 MARCH 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on ...29th November 2021... and were signed on its behalf by:



.....  
Mr P M Goldman - Trustee

The notes form part of these financial statements



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

**STOCKS**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**WHITE LODGE ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

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**2. OTHER TRADING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Colour treatment and healing	-	250
Sales - Books, cards and tapes	-	1,250
Bank refunds	<u>7,715</u>	<u>-</u>
	<u><b>7,715</b></u>	<u><b>1,500</b></u>

**3. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<u>7</u>	<u>8</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	123	303
Other operating leases	<u><b>16,385</b></u>	<u><b>32,238</b></u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**WHITE LODGE ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

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**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	19,277
Other trading activities	1,500
Investment income	8
	<hr/>
<b>Total</b>	20,785
 <b>EXPENDITURE ON</b>	
Raising funds	15,519
 <b>Charitable activities</b>	
Treatment and courses	46,606
Management expenses	1,936
	<hr/>
<b>Total</b>	64,061
	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(43,276)
 <b>RECONCILIATION OF FUNDS</b>	
 <b>Total funds brought forward</b>	156,535
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>113,259</u>

**WHITE LODGE ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**7. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>Cost</b>				
At 1 April 2020 and 31 March 2021	<u>42,637</u>	<u>18,216</u>	<u>445</u>	<u>61,298</u>
<b>Depreciation</b>				
At 1 April 2020	42,087	18,163	445	60,695
Charge for year	<u>110</u>	<u>13</u>	<u>-</u>	<u>123</u>
At 31 March 2021	<u>42,197</u>	<u>18,176</u>	<u>445</u>	<u>60,818</u>
<b>Net book value</b>				
At 31 March 2021	<u>440</u>	<u>40</u>	<u>-</u>	<u>480</u>
At 31 March 2020	<u>550</u>	<u>53</u>	<u>-</u>	<u>603</u>

**8. STOCKS**

	<b>2021 £</b>	<b>2020 £</b>
Goods for resale	<u>720</u>	<u>1,440</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021 £</b>	<b>2020 £</b>
VAT	<u>973</u>	<u>1,119</u>

**WHITE LODGE ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Accrued expenses	981	980
	<u>981</u>	<u>980</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	113,259	12,028	125,287
	<u>113,259</u>	<u>12,028</u>	<u>125,287</u>
<b>TOTAL FUNDS</b>	<u>113,259</u>	<u>12,028</u>	<u>125,287</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	56,901	(44,873)	12,028
	<u>56,901</u>	<u>(44,873)</u>	<u>12,028</u>
<b>TOTAL FUNDS</b>	<u>56,901</u>	<u>(44,873)</u>	<u>12,028</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	156,535	(43,276)	113,259
	<u>156,535</u>	<u>(43,276)</u>	<u>113,259</u>
<b>TOTAL FUNDS</b>	<u>156,535</u>	<u>(43,276)</u>	<u>113,259</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	20,785	(64,061)	(43,276)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>20,785</u>	<u>(64,061)</u>	<u>(43,276)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	156,535	(31,248)	125,287
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>156,535</u>	<u>(31,248)</u>	<u>125,287</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	77,686	(108,934)	(31,248)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>77,686</u>	<u>(108,934)</u>	<u>(31,248)</u>

**WHITE LODGE ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

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**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**13. CHARITABLE COMPANY STATUS**

The charitable company is limited by guarantee and has no share capital. In the event of winding up the members are liable to make a contribution not exceeding £1 per member.

**WHITE LODGE ASSOCIATION LIMITED****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and legacies	49,179	19,277
<b>Other trading activities</b>		
Colour treatment and healing	-	250
Sales - Books, cards and tapes	-	1,250
Bank refunds	7,715	-
	<u>7,715</u>	<u>1,500</u>
<b>Investment income</b>		
Deposit account interest	7	8
	<u>7</u>	<u>8</u>
<b>Total incoming resources</b>	<b>56,901</b>	<b>20,785</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Consultancy fees	18,030	15,519
<b>Charitable activities</b>		
Rent and service charge	16,385	32,238
Rates and water	3,883	2,294
Insurance	865	645
Light and heat	577	3,056
Motor expenses	1,561	1,158
Computer expenses	530	3,964
Gardening	96	1,986
Depreciation of tangible fixed assets	123	303
	<u>24,020</u>	<u>45,644</u>
<b>Other</b>		
Stock written off	720	-
<b>Support costs</b>		
<b>Management</b>		
Bank charges	441	844
Carried forward	441	844

This page does not form part of the statutory financial statements



**WHITE LODGE ASSOCIATION LIMITED****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

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	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Management</b>		
Brought forward	<b>441</b>	844
Telephone	<b>388</b>	789
Postage and stationery	<b>294</b>	285
	<hr/>	<hr/>
	<b>1,123</b>	1,918
 <b>Governance costs</b>		
Accountancy	<b>980</b>	980
	<hr/>	<hr/>
Total resources expended	<b>44,873</b>	64,061
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<b>12,028</b>	(43,276)
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This page does not form part of the statutory financial statements