

# EASTBOURNE AREA PARENTS' ACTION GROUP

England & Wales · Charity number 1048192

## Details

---

**Other names** EAPAG

**Status** Registered

**Legal form** Charitable company

**Company number** [03064468](#)

**Registered** 1995-07-25

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Chalk Farm Hotel  
Coopers Hill  
Willingdon  
Eastbourne  
BN20 9JD

**Phone** 01323503800

**Email** [beckie@chalkfarmldc.co.uk](mailto:beckie@chalkfarmldc.co.uk)

**Website** [www.chalkfarmldc.co.uk](http://www.chalkfarmldc.co.uk)

## Activities

---

**Objects:** THE OBJECTS FOR WHICH THE CHARITY IS ESTABLISHED ARE TO RELIEVE PEOPLE WITH LEARNING DISABILITIES AND OTHER HANDICAPS PRIMARILY IN THE EASTBOURNE AREA.

**Activities:** To provide training and work experience to adults with Learning Disabilities within a fully functional Hotel and Plant Centre

## Classification

---

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** People With Disabilities

## Geography

- **Area of benefit:** NOT DEFINED--IN PRACTICE EASTBOURNE AREA
- East Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£343,414	£387,058	-	-
2024-03-31	£358,733	£360,816	-	-
2023-03-31	£396,178	£415,259	-	-
2022-03-31	£332,402	£392,068	-	-
2021-03-31	£352,911	£284,709	-	-

## Trustees

Name	Role	Appointed
<b>NIGEL ASKEW</b>	Chair	2011-04-06
Ann Newton-Marcial		2016-08-17
Jill Margaret Shacklock		2021-06-29
Marylyn Jane Fellows-Poole		2018-08-16
Natasha Roberts		2019-07-31
Pamela Robotham		2019-04-11
Paul John Vallet		2019-07-31

**EASTBOURNE AREA PARENTS'ACTION GROUP**

England & Wales - Charity number 1048192

---

# Accounts

---

**EASTBOURNE AREA PARENTS ACTION GROUP  
(LEARNING DISABILITIES)**

**UNAUDITED FINANCIAL STATEMENTS**

**For the Year ended 31<sup>st</sup> March 2025**

**Registration Number: 03064468**

**Charity Number: 1048182**

**Eastbourne Area Parents Action Group Limited**

**UNAUDITED FINANCIAL STATEMENTS**

**For the Year ended 31<sup>st</sup> March 2025**

**CONTENTS**

	<b><u>Page</u></b>
Company Information	1
Trustees Report	2-4
Trustees Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Position	8-9
Notes to the Accounts	10- 20

**Eastbourne Area Parents Action Group Limited**

**DIRECTOR'S REPORT**

**For the Year ended 31<sup>st</sup> March 2025**

**LEGAL & ADMINISTRATIVE INFORMATION**

**TRUSTEES:**

Mr N Askew  
Mrs M Fellows-Poole  
(Resigned – 31<sup>st</sup> Mar 2025)  
Ms A Newton-Marcial  
Mrs P Robotham  
Mrs N Roberts  
Mr P Vallet  
Mrs J Shacklock

**CHARITY NUMBER:**

**1048192**

**COMPANY NUMBER:**

**03064468**

**PRINCIPAL ADDRESS:**

Chalk Farm Learning Disability Centre  
Coopers Hill  
Willingdon  
Eastbourne  
East Sussex  
BN20 9JD

**REGISTERED OFFICE:**

Chalk Farm Learning Disability Centre  
Coopers Hill  
Willingdon  
Eastbourne  
East Sussex  
BN20 9JD

**INDEPENDENT EXAMINER:**

CAW Accountancy  
85, Westfield Lane  
St Leonards On Sea  
East Sussex  
TN37 7NF

## **Eastbourne Area Parents Action Group Limited**

### **Trustee's Report (Including Director's Report)**

#### **For the Year ended 31<sup>st</sup> March 2025**

The trustees present their annual report and financial statements for the Year ended 31<sup>st</sup> March 2025.

These financial statements are prepared in with the accountancy policies set out in Note 1 of these financial statements and comply with the charity's Memorandum and Articles, Companies House Act 2006 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<sup>st</sup> January 2019)."

#### **Objectives and Activities**

The charity's primary objective is to continue the support of people with learning difficulties and autism, primarily in the Eastbourne and Hailsham area.

#### **Public Benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievement & Performance**

Our training facility, Chalk Farm Learning Disabilities Centre operating from our Chalk Farm Hotel property, has continues to meet the needs of its students by providing the necessary facilities and support to enable them to gain experience in Health and Safety, Catering and Horticultural Services. This training also provides our students with the necessary skills to live a more independent life.

The number of Students attending the learning disabilities centre fluctuated during the year, but on average saw about 33 students.

The charity has continued to experience a drop in income, as a result in the low numbers of students in training and this made a serious dent in our financial result over the year. However, following an effective program to ensure that we made all possible clients aware of the services we offer, we are now steadily increasing student numbers. If we continue to increase student numbers, we can expect a significant increase in income during the next financial year.

Cost of living is still having an impact on our functions once again, due to the continuing increase in prices during the year, weddings appear to be postponed and consequently our wedding income has not met expected targets.

Fundraising has continued to be difficult and it is an area where the charity needs to employ an experienced fundraiser, but is unable to find funds to pay the necessary salary. We continue to make a number of applications but with limited success. We continue to organise a number of various events within the hotel and gardens that raise additional funds, including coffee mornings, sales of garden produce, summer and christmas fayres, conference room hire, breakfasts and other meetings etc.

Our students continue to enjoy the variety of experiences during the year and to benefit from the close associations with fellow students at Chalk Farm LDC. The training provided, makes a significant difference to the ability to manage their daily activities and it is a great pleasure to watch the progress they are able to make and consequently the self confidence that they are able to develop. Staff ensure that the students in our care are provided with the best possible experiences and are dedicated to provide them with a safe, enjoyable and rewarding environment.

The hotel gardens continue to provide horticultural experiences for our students that are varied, stimulating and popular. Raising plants from seeds in the poly-tunnel, planting out our raised flower beds and various vegetable. Maintaining the hotel's formal gardens and lawns and also attend to the secret garden with its own lawn, wild flowers, silver birch trees, pond, insect hotels and bird feeders.

**Eastbourne Area Parents Action Group Limited**

**Trustee's Report Continued**

**As at 31<sup>st</sup> March 2025**

Our staff once again, deserve our gratitude for their enthusiastic approach to ensuring the success of the charity during another demanding financial year. Our students certainly benefit from their dedication, help and understanding. Staff have again been successfully coping with the difficulties of providing a high quality service with reduced finances. Under the leadership of our CEO, they have managed to promote the charity's services to a much wider number of client organisations and offer taster sessions to a broad range of potential students, make connections with local business organisations to publicise the charity and improve awareness within the community area.

As staff have been working with reduced student numbers, the charity was able to offer more time to a local secondary school with work experience placements. This has again strengthened relationships within the community and also resulted in one student gaining part time work within the charity's weekend casual staff team.

Trustees have continued to be very involved in the activities of the charity by providing support to both staff and students. They are involved in volunteer sessions in the gardens, assistance with staff appointments and employment issues, standing in when additional staff support is needed, taking part in fund raising activities, these are just a few examples of trustee commitment.

**Financial Review**

The financial position of the charity continues to be of concern to the trustees and they intend to continue working to ensure that the situation is resolved.

**Reserves Policy**

It is the policy of the charity that free reserves which have not been designated for a specific use should be maintained at a level equivalent to three months of operational expenditure. The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. A sum of £25,000 should be set aside in a designated fund to be reviewed in due course depending upon circumstances of the centre.

**Risk Policy**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to any major risks.

**Structure, Governance and Management**

The company is a charity limited by guarantee and does not have a share capital.

The trustees who are also directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Askew  
Mrs M Fellows-Poole  
Ms A Newton-Marcial  
Mrs P Robotham  
Mrs N Roberts  
Mr P Vallet  
Mrs J Shacklock

**Eastbourne Area Parents Action Group Limited**

**Trustee's Report Continued**

**As at 31<sup>st</sup> March 2025**

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1.00 in the event of a winding up.

The trust is run on a day to day basis by the Centre Manager and support staff who report to the trustees.

The trustee report was approved by the Board of Trustees.



.....  
**Mr N Askew**  
**Trustee**

Dated: 4/12/2025

**Eastbourne Area Parents Action Group Limited**

**Trustees Responsibilities**

**For the Year ended 31<sup>st</sup> March 2025**

**Statement of Trustee's Responsibilities**

The trustees who are the directors of Eastbourne Area Parents Action Group (Learning Disabilities) for the purpose of common law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted Accounting Standards).

Company Law requires Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that year.

In preparing these 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
- 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 a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies with Part 15 of the Companies Act 2006.

**Eastbourne Area Parents Action Group Limited**

**Independent Examiner's Report**

**As at 31<sup>st</sup> March 2025**

**To the Board of Trustees of Eastbourne Area Parents Action Group (Learning Disabilities)**

I report to the Trustees on my examination of the financial statements of Eastbourne Area Parents Action Group (Learning Disabilities) (The Charity) for the year ended 31<sup>st</sup> March 2025.

**Responsibilities and basis of Report**

As the Trustees of the charity (and also directors for the purpose of common law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (The 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under Section 145 of the Charities Act 2011 (The 2011 Act). In carrying out my examination, I have followed all the applicable directions given by the Charity Commission under Section 145 (5) (b) of the 2011 Act.

**Independent examiner's statement**

Since the Charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake an examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination, I can confirm that there are no matters that have come to my attention in connection with the examination giving me cause for concern to believe that in any material respect.

1. Accounting records were not kept in respect of the charity as required under Section 386 of the 2006 Act.
2. The financial statements do not accord with these records
3. The financial statements do not comply with the accounting requirements of Section 396 of the Act other than any requirements that the accounts give a true and fair view which is not a matter considered as part of an independent examination
4. The financial statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

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

Clive Whitehead (ACCA)

CAW Accountancy  
85, Westfield Lane  
St Leonards On Sea  
TN37 7NF

**Eastbourne Area Parents Action Group Limited**

**Statement of Financial Activities**

**Including Income and Expenditure Account**

**For the Year ended 31<sup>st</sup> March 2025**

		Unrestricted Funds <u>2025</u> £	Restricted Funds <u>2025</u> £	Total <u>2025</u> £	Unrestricted Funds <u>2024</u> £	Restricted Funds <u>2024</u> £	Total <u>2024</u> £
	<u>Notes</u>						
<b>Income from:</b>							
Donations & Legacies	3	258,122	5,000	263,122	228,714	-	228,714
Charitable Donations	4	76,733	-	76,733	115,786	-	115,786
Other Income	5	3,559	-	3,559	14,233	-	14,233
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Income</b>		<b>338,414</b>	<b>5,000</b>	<b>343,414</b>	<b>358,733</b>	<b>-</b>	<b>358,733</b>
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>							
Raising Funds	6	467	-	467	135	-	135
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Charitable Activities	7	381,591	5,000	386,591	360,681	-	360,681
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenditure</b> 415,259		<b>382,058</b>	<b>5,000</b>	<b>387,058</b>	<b>360,816</b>	<b>-</b>	<b>360,816</b>
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Gross Transfers Between Funds</b>	18				-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (Expenditure) Income For the year</b>					<b>(2,083)</b>	<b>-</b>	<b>(2,083)</b>
<b>Net Movement of Funds</b>		<b>(43,644)</b>	<b>-</b>	<b>(43,644)</b>	<b>(2,083)</b>	<b>-</b>	<b>(2,083)</b>
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance 1 <sup>st</sup> April 2024		50,480	-	50,480	52,563	-	52,563
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds as at 31<sup>st</sup> March 2025</b>		<b>6,836</b>	<b>-</b>	<b>6,836</b>	<b>50,480</b>	<b>-</b>	<b>50,480</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

All Income and Expenditure derives from continued activities

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**Eastbourne Area Parents Action Group Limited**

**Statement of Financial Position**

**As at 31<sup>st</sup> March 2025**

	<u>Notes</u>	<u>2025</u>		<u>2024</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Fixed Assets</b>					
Property, Plant & Equipment	12		40,201		52,817
<b>Current Assets</b>					
Inventories	13	3,000		3,000	
Trade and other Receivables	14	36,267		54,978	
Cash at Bank and In Hand		2,611		6,504	
		<u>41,878</u>		<u>64,482</u>	
<b>Current Liabilities</b>	15	(75,243)		(66,819)	
<b>Net Current (Liabilities)/assets</b>			<u>(33,365)</u>		<u>(2,337)</u>
<b>Total Assets less current liabilities</b>			<u><u>6,836</u></u>		<u><u>50,480</u></u>
<b><u>Income Funds</u></b>					
<b>Unrestricted Funds</b>					
Designated Funds: Reserve Fund		25,000		25,000	
	19		25,000		25,000
General Unrestricted Funds			(18,164)		25,480
<b>Total</b>			<u><u>6,836</u></u>		<u><u>50,480</u></u>

**Eastbourne Area Parents Action Group Limited**

**Statement of Financial Position- Continued**

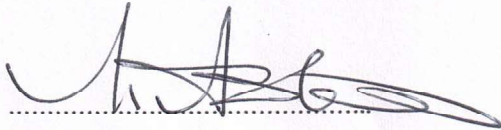
**As at 31<sup>st</sup> March 2025**

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<sup>st</sup> 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 for the year in question in accordance with Section 476 of the Companies Act 2006.

The financial statements were approved by the board of trustees on: ..... 14/12/2025 .....



**Mr N Askew  
Trustee**

**Company Number: 03064468**

## **Eastbourne Area Parents Action Group Limited**

### **NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2025**

#### **1. Accounting Policies**

##### **Company Information**

Eastbourne Area Parent Group (Learning Disabilities) is a private company limited by guarantee incorporated in England and Wales. The registered office is Chalk Farm Learning Disability Centre, Coopers Hill, Willingdon, East Sussex, BN2 9JD.

##### **1.1 Accounting Convention**

The accounts have been prepared in accordance with the charity's Memorandum of Association and Articles, the Companies Act 2006 and "Accounting and Reporting by Charities Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102)" (as amended for the accounting periods commencing January 2019). The charity is a public benefit entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. 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. The trustees continue to adopt the going concern basis of accounting in preparing financial statements.

##### **1.3 Charitable Funds**

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

##### **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, Grants and 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 covenants are 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 unknown the legacy is treated as a contingent asset.

The charity provides training and education facilities for marginalized adults via its operation as an Event Centre.

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2025**

**1.5 Expenditure**

Expenditure is recognised once there is legal or constructive obligation to transfer economic benefit to a third party, if 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 are apportioned between those activities on a basis consistent with the use of resources. Centre staff costs are allocated on the basis of time spent and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accrual basis. Management and administration costs are those incurred with administration of the charity and compliance with constitutional and statutory requirements.

Where costs cannot be directly attributed to a particular heading, they have been allocated to activities on a basis consistent with the use of the resources.

**1.6 Depreciation**

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation net of depreciation and any impairment losses.

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

<b>Leasehold property</b>	<b>– Over the term of the lease</b>
<b>Fixtures and Fittings &amp; Equipment</b>	<b>– 15% Reducing Balance Basis</b>

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 non-current assets**

At each reporting end date, the charity reviews the carrying amount 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 Inventories**

Inventories are stated at the lower of cost and estimated selling price and represents food and consumables unsold at the year end.

**1.9 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 three months or less, and bank overdrafts are shown with borrowings in current liabilities.

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2025**

**1.10 Financial Instruments**

The charity has elected to apply the provision 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 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 trade and other receivables 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 financial transaction, where the transaction is measured at the present value or 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 trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financial transaction, where the debt instrument is measured at the present value of the future payment 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 payables 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 derecognized when the charity's contractual obligations expire or are discharged or cancelled.

**1.11 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.

**1.12 Retirement benefits**

Payment of defined contribution retirement benefit schemes are charges as an expense as they fall due.

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> 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 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 effects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. Donations and Legacies**

	<b>Unrestricted Funds <u>2025</u> £</b>	<b>Restricted Funds <u>2025</u> £</b>	<b>Total <u>2025</u> £</b>	<b>Unrestricted Funds <u>2024</u> £</b>	<b>Restricted Funds <u>2024</u> £</b>	<b>Total <u>2024</u> £</b>
Donations & Gifts	24,888	5,000	29,888	23,995	-	23,995
Grants	233,234	-	233,234	204,719	-	204,719
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Income</b>	<b>258,122</b>	<b>5,000</b>	<b>263,122</b>	<b>228,714</b>	<b>-</b>	<b>228,714</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Grants received for Core activities</b>						
Training Grants	233,234	-	233,234	204,719	-	204,719
Other Grants	-	-	-	-	-	-
Furlough Grants	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Income</b>	<b>233,234</b>	<b>-</b>	<b>233,234</b>	<b>204,719</b>	<b>-</b>	<b>204,719</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**4. Charity's Activities**

	<b>Hotel/ Function Centre <u>2025</u> £</b>	<b>Hotel/ Function Centre <u>2024</u> £</b>
Accommodation	6,345	5,484
Bar Sales	22,540	36,507
Catering & Food Sales	47,848	73,795
	<hr/>	<hr/>
	<b>76,733</b>	<b>115,786</b>
	<hr/> <hr/>	<hr/> <hr/>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2025**

**5. Other Income**

	<b>Unrestricted Funds <u>2025</u> £</b>	<b>Unrestricted Funds <u>2024</u> £</b>
Other Income	3,559	14,233
	<hr/>	<hr/>
	<b><u>3,559</u></b>	<b><u>14,233</u></b>

**6. Raising Funds**

	<b>Unrestricted Funds <u>2025</u> £</b>	<b>Unrestricted Funds <u>2024</u> £</b>
Other Income	467	135
	<hr/>	<hr/>
	<b><u>467</u></b>	<b><u>135</u></b>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2025**

**7. Charitable Activities**

	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b>£</b>	<b>£</b>
Staff Costs	250,737	234,154
Consumables	258	637
Drink	8,037	9,438
Environmental Services	3,553	3,383
Food Purchases	25,009	12,722
Linen	5,809	6,560
Wedding Services	1,545	-
Light & Heat	22,445	16,626
Licences	50	348
	<hr/>	<hr/>
	<b>317,443</b>	<b>283,868</b>
Share of Support Costs ( See Note 8)	61,391	68,876
Share of Governance Costs ( See Note 8)	7,757	7,937
	<hr/>	<hr/>
	<b>386,591</b>	<b>360,681</b>
	<hr/>	<hr/>
<b>Analysis by funds</b>		
Unrestricted Funds	381,591	360,681
Restricted Funds	5,000	-
	<hr/>	<hr/>
	<b>386,591</b>	<b>360,681</b>
	<hr/>	<hr/>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2025**

**8. Support Costs**

	<b>Support Costs 2025 £</b>	<b>Governance Costs 2025 £</b>	<b>Total 2025 £</b>	<b>Support Costs 2024 £</b>	<b>Governance Costs 2024 £</b>	<b>Total 2024 £</b>
<b>Income from:</b>						
Depreciation	12,616	-	12,616	13,565	-	13,565
Rent & Rates	33,503	-	33,503	36,745	-	36,745
Insurance	3,304	-	3,304	3,121	-	3,121
Repairs & Maintenance	4,003	-	4,003	4,610	-	4,610
Postage & Stationery	-	-	-	20	-	20
Telephone & Fax	4,103	-	4,103	5,652	-	5,652
Sundry Expenses	3,862	-	3,862	5,163	-	5,163
Professional Fees	-	2,576	2,576	-	2,480	2,480
Independent Examination	-	1,180	1,180	-	1,180	1,180
Accountancy	-	2,520	2,520	-	3,095	3,095
Bank Charges	-	1,481	1,481	-	1,182	1,182
<b>Total</b>	<b>61,391</b>	<b>7,757</b>	<b>69,148</b>	<b>68,876</b>	<b>7,937</b>	<b>76,813</b>
<b>Analysed between Charitable activities</b>	<b>61,391</b>	<b>7,757</b>	<b>69,148</b>	<b>68,876</b>	<b>7,937</b>	<b>76,813</b>

**9. Support Costs**

None of the trustees received any remuneration or benefits from the charity during the year. ( 2024- £Nil)

**10. Employees**

	<b>Staff 2025</b>	<b>Staff 2024</b>
Centre Staff	18	17
Administration	1	1
	<b>18</b>	<b>18</b>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages & Salaries	236,828	223,900
Social Security Costs	9,432	6,328
Other Pension Costs	4,477	3,925
	<b>250,737</b>	<b>234,154</b>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2025**

**10. Employees (Continued)**

There were no employees whose annual remuneration exceeded £60,000.

**11. Intangible Fixed Assets**

	<b><u>Goodwill</u></b>
Cost	<b><u>£</u></b>
1 <sup>st</sup> April 2024 & 31 <sup>st</sup> March 2025	<b><u>15,000</u></b>
<b>Amortisation</b>	
1 <sup>st</sup> April 2024 & 31 <sup>st</sup> March 2025	<b><u>15,000</u></b>
<b>Net Book Value</b>	
31 <sup>st</sup> March 2025	<b><u>-</u></b>
31 <sup>st</sup> March 2024	<b><u>-</u></b>

**12. Tangible Fixed Assets**

<b><u>6. Fixed Assets</u></b>	<b><u>Leasehold Property</u></b>	<b><u>Fixtures &amp; Fittings Etc</u></b>	<b><u>Total</u></b>
Cost	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
1 <sup>st</sup> April 2024	83,829	157,715	241,544
Additions	-	-	-
Disposal	-	-	-
31 <sup>st</sup> March 2025	<b><u>83,829</u></b>	<b><u>157,715</u></b>	<b><u>241,544</u></b>
<b>Depreciation</b>			
1 <sup>st</sup> April 2024	67,680	121,047	188,727
Charge for the year	5,592	7,024	12,616
Disposal	-	-	-
31 <sup>st</sup> March 2025	<b><u>73,272</u></b>	<b><u>128,071</u></b>	<b><u>201,343</u></b>
<b>Net Book Value</b>			
31 <sup>st</sup> March 2025	<b><u>10,557</u></b>	<b><u>29,644</u></b>	<b><u>40,201</u></b>
31 <sup>st</sup> March 2024	<b><u>16,149</u></b>	<b><u>36,668</u></b>	<b><u>52,817</u></b>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2025**

**13. Inventories**

	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b>£</b>	<b>£</b>
Stock of Provisions	3,000	3,000

**14. Trade and Other Receivables**

	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year		
Trade Receivables	36,267	54,978
Other Receivables	-	-
	<b><u>36,267</u></b>	<b><u>54,978</u></b>

**15. Current Liabilities**

Notes

		<b><u>2025</u></b>	<b><u>2024</u></b>
		<b>£</b>	<b>£</b>
Other Taxation and Social Security		1,914	3,852
Deferred Income	16	31,595	31,595
Othe Payables		34,934	27,972
Accruals		6,800	3,400
		<b><u>75,243</u></b>	<b><u>66,819</u></b>

**16. Deferred Income**

	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b>£</b>	<b>£</b>
Arising from event income invoiced in advance	31,595	31,595
Deferred Income as at 1 <sup>st</sup> April 2024	31,595	31,595
Released from previous periods	(31,595)	(31,595)
Resources deferred in the year	31,595	31,595
	<b><u>31,595</u></b>	<b><u>31,595</u></b>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2025**

**17. Retirement Benefit Scheme**

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 independent administered scheme.

The charge to the Profit and Loss Scheme in respect of the defined contributions was £3,925 (2024 - £4,763)

**18. Restricted Funds**

Deferred Income as at 31<sup>st</sup> March 2025 (2024) 34,550 34,550

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b><u>MOVEMENT IN FUNDS</u></b>				<b><u>MOVEMENT IN FUNDS</u></b>		
	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Balance at 1 Apr 23</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Balance at 1 Apr 24</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Improvement Fund</b>	5,000	(5,000)	-	-	2,009	(2,009)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<b>5,000</b>	<b>(5,000)</b>	<b>-</b>	<b>-</b>	<b>2,009</b>	<b>(2,009)</b>	<b>-</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2025**

**19. Commitments under Operating Leases**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

**MOVEMENT IN FUNDS**

	Transfers	Balance at 1 Apr 2024	Incoming Resources	Balance at 1 Apr 2025
	£	£	£	£
<b>Reserve Funds</b>	-	<u>25,000</u>	-	<u>25,000</u>

The trustees have designated £25,000 to a reserve fund to cover running costs of the centre should there be a period of shortfall.

**20. Operating Lease Commitments**

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:

	<u>2025</u>	<u>2024</u>
	£	£
Within One Year	-	30,894
Between two and Five Years	-	-
	<u>-</u>	<u>30,894</u>

**21. Related Party Transactions**

**Remuneration of Key Management Personnel**

The remuneration of Key Management Personnel is as follows:

Aggregated Compensation	63,210	70,392
	<u>63,210</u>	<u>70,392</u>

Mr Askew (A trustee) has lent the charity £2,000 in the year, this is shown as a creditor on the Balance Sheet – (2024 £2,000).

**EASTBOURNE AREA PARENTS'ACTION GROUP**

England & Wales - Charity number 1048192

---

# Accounts

---

**EASTBOURNE AREA PARENTS ACTION GROUP  
(LEARNING DISABILITIES)**

**UNAUDITED FINANCIAL STATEMENTS**

**For the Year ended 31<sup>st</sup> March 2024**

**Registration Number: 03064468**

**Charity Number: 1048182**

**Eastbourne Area Parents Action Group Limited**

**UNAUDITED FINANCIAL STATEMENTS**

**For the Year ended 31<sup>st</sup> March 2024**

**CONTENTS**

	<b><u>Page</u></b>
Company Information	1
Trustees Report	2-4
Trustees Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Position	8-9
Notes to the Accounts	10- 20

**Eastbourne Area Parents Action Group Limited**

**DIRECTOR'S REPORT**

**For the Year ended 31<sup>st</sup> March 2024**

**LEGAL & ADMINISTRATIVE INFORMATION**

**TRUSTEES:**

Mr N Askew  
Mrs M Fellows-Poole  
**(Resigned – 31<sup>st</sup> Mar 2024)**  
Ms A Newton-Marcial  
Mrs P Robotham  
Mrs N Roberts  
Mr P Vallet  
Mrs J Shacklock

**CHARITY NUMBER:**

**1048192**

**COMPANY NUMBER:**

**03064468**

**PRINCIPAL ADDRESS:**

Chalk Farm Learning Disability Centre  
Coopers Hill  
Willingdon  
Eastbourne  
East Sussex  
BN20 9JD

**REGISTERED OFFICE:**

Chalk Farm Learning Disability Centre  
Coopers Hill  
Willingdon  
Eastbourne  
East Sussex  
BN20 9JD

**INDEPENDENT EXAMINER:**

CAW Accountancy  
85, Westfield Lane  
St Leonards On Sea  
East Sussex  
TN37 7NF

## **Eastbourne Area Parents Action Group Limited**

### **Trustee's Report (Including Director's Report)**

#### **For the Year ended 31<sup>st</sup> March 2024**

The trustees present their annual report and financial statements for the Year ended 31<sup>st</sup> March 2024.

These financial statements are prepared in with the accountancy policies set out in Note 1 of these financial statements and comply with the charity's Memorandum and Articles, Companies House Act 2006 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<sup>st</sup> January 2019)."

#### **Objectives and Activities**

The charity's primary objective is to continue the support of people with learning difficulties and autism, primarily in the Eastbourne and Hailsham area.

#### **Public Benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievement & Performance**

Our training facility, Chalk Farm Learning Disabilities Centre operating from Chalk Farm Hotel continues to meet the needs of its students by providing high quality facilities and support in the training of Health and Safety, Hotel, Catering and Horticultural Services. Most importantly providing our students with life skills that enable them to live a more independent life.

The charity has continued to experience a drop in its student numbers this fiscal year and we are making every possible effort to reverse this trend by ensuring that we extend our reach to all possible potential students. We are having some success in our efforts and expect to see our numbers rise significantly during 2024. Increasing the student numbers is essential and critical to our financial outcome.

The impact of Covid19 restrictions and the cost of living increases have continued to have an effect on our financial recovery.

Following the lifting of the restrictions a number of our students decided not to return to the charity. For some this was due to the loss of their funding, families moving to other areas and for others, retirement.

The cost of living increases during this year has resulted in a sudden reduction in functions. Some functions booked this year have been put back to 2024/25. As weddings make a significant contribution to our yearly income it is of note that it was reported by local Registrars that they had seen a significant reduction in weddings this year.

The charity has experienced a lot of staff sickness during this year, putting additional pressure on other staff.

It has been a very difficult year to raise funds and although applications for grants were made during the year almost all those available were subject to very specific requirements that we were unfortunately, unable to meet, so regrettably we were unsuccessful with the majority of applications, however the charity continued to organise various events within the hotel and gardens that raised additional funds.

The reduction in students has had a significant impact on our financial outcome, but we are succeeding in our efforts to increase numbers.

The charity was able to provide a variety of differing experiences during the year in addition to their regular training programmes and we find that new experiences provide a stimulating addition to their normal activities and it to be of significant benefit.

## **Eastbourne Area Parents Action Group Limited**

### **Trustee's Report Continued**

#### **As at 31<sup>st</sup> March 2024**

Our secret garden project continues to provide a wide range of experience and activities that are popular with our students. The raised vegetable gardens have provided a variety of fresh produce and the wild garden planting continues to impress. A group of Silver Birch and various other species of trees planted in close proximity by our students, staff and volunteers is providing an interesting competition project and the general area is benefiting from time to mature.

Trustees continue to be actively engaged with the operations of the charity including meetings with staff, taking part in job interviews, providing guidance and support and volunteering and assisting with the work in the gardens. We thank all our staff for successfully coping over this difficult and extended period and with special thanks to our management team for the additional workload that they have had to cope with. Staff continued to ensure our students benefit from and enjoy spending their time at Chalk Farm Learning Disabilities Centre.

The continuing cost of living rises that have influenced our financial position will continue to do and we expect a difficult year ahead. Local authority spending is in consequence likely to be very tight but our students, no matter the circumstances still need our care, guidance and encouragement and we thank our local authority for their continuing support that enables us to provide this essential service.

#### **Financial Review**

Following lockdown this is the first fall year where COVID 19 has not had an impact on the charity, however as mentioned there is still a hangover as weddings have fallen this year and now with the added increase in living costs that have started to become more apparent the ability of the charity to generate funds has been affected.

#### **Reserves Policy**

It is the policy of the charity that free reserves which have not been designated for a specific use should be maintained at a level equivalent to three months of operational expenditure. The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. A sum of £25,000 should be set aside in a designated fund to be reviewed in due course depending upon circumstances of the centre.

#### **Risk Policy**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to any major risks.

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

The company is a charity limited by guarantee and does not have a share capital.

The trustees who are also directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Askew  
Mrs M Fellows-Poole  
Ms A Newton-Marcial  
Mrs P Robotham  
Mrs N Roberts  
Mr P Vallet  
Mrs J Shacklock

**Eastbourne Area Parents Action Group Limited**

**Trustee's Report Continued**

**As at 31<sup>st</sup> March 2024**

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1.00 in the event of a winding up.

The trust is run on a day to day basis by the Centre Manager and support staff who report to the trustees.

The trustee report was approved by the Board of Trustees.

.....  
**Mr N Askew**  
**Trustee**

Dated: .....

**Eastbourne Area Parents Action Group Limited**

**Trustees Responsibilities**

**For the Year ended 31<sup>st</sup> March 2024**

**Statement of Trustee's Responsibilities**

The trustees who are the directors of Eastbourne Area Parents Action Group (Learning Disabilities) for the purpose of common law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted Accounting Standards).

Company Law requires Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that year.

In preparing these 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
- 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 a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies with Part 15 of the Companies Act 2006.

**Eastbourne Area Parents Action Group Limited**

**Independent Examiner's Report**

**As at 31<sup>st</sup> March 2024**

**To the Board of Trustees of Eastbourne Area Parents Action Group (Learning Disabilities)**

I report to the Trustees on my examination of the financial statements of Eastbourne Area Parents Action Group (Learning Disabilities) (The Charity) for the year ended 31<sup>st</sup> March 2024.

**Responsibilities and basis of Report**

As the Trustees of the charity (and also directors for the purpose of common law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (The 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under Section 145 of the Charities Act 2011 (The 2011 Act). In carrying out my examination, I have followed all the applicable directions given by the Charity Commission under Section 145 (5) (b) of the 2011 Act.

**Independent examiner's statement**

Since the Charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake an examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination, I can confirm that there are no matters that have come to my attention in connection with the examination giving me cause for concern to believe that in any material respect.

1. Accounting records were not kept in respect of the charity as required under Section 386 of the 2006 Act.
2. The financial statements do not accord with these records
3. The financial statements do not comply with the accounting requirements of Section 396 of the Act other than any requirements that the accounts give a true and fair view which is not a matter considered as part of an independent examination
4. The financial statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

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

Clive Whitehead (ACCA)

CAW Accountancy  
85, Westfield Lane  
St Leonards On Sea  
TN37 7NF

**Eastbourne Area Parents Action Group Limited**

**Statement of Financial Activities**

**Including Income and Expenditure Account**

**For the Year ended 31<sup>st</sup> March 2024**

		Unrestricted Funds <u>2024</u> £	Restricted Funds <u>2024</u> £	Total <u>2024</u> £	Unrestricted Funds <u>2023</u> £	Restricted Funds <u>2023</u> £	Total <u>2023</u> £
	<u>Notes</u>						
<b>Income from:</b>							
Donations & Legacies	3	228,714	-	228,714	216,490	2,009	218,499
Charitable Donations	4	115,786	-	115,786	171,742	-	171,742
Other Income	5	14,233	-	14,233	5,937	-	5,937
		-----	-----	-----	-----	-----	-----
<b>Total Income</b>		<b>358,733</b>	<b>-</b>	<b>358,733</b>	<b>394,169</b>	<b>2,009</b>	<b>396,178</b>
		-----	-----	-----	-----	-----	-----
<b>Expenditure on:</b>							
Raising Funds	6	135	-	135	1,110	-	1,110
		-----	-----	-----	-----	-----	-----
Charitable Activities	7	360,681	-	360,681	412,140	2,009	414,119
		-----	-----	-----	-----	-----	-----
<b>Total Expenditure</b>		<b>360,816</b>	<b>-</b>	<b>360,816</b>	<b>413,250</b>	<b>2,009</b>	<b>415,259</b>
		-----	-----	-----	-----	-----	-----
<b>Gross Transfers Between Funds</b>	<b>18</b>				-	-	-
		-----	-----	-----	-----	-----	-----
<b>Net (Expenditure) Income For the year</b>							
<b>Net Movement of Funds</b>		<b>(2,083)</b>	<b>-</b>	<b>(2,083)</b>	<b>(19,081)</b>	<b>-</b>	<b>(19,081)</b>
		-----	-----	-----	-----	-----	-----
Fund Balance 1 <sup>st</sup> April 2023		52,563	-	52,563	71,644	-	71,644
		-----	-----	-----	-----	-----	-----
<b>Funds as at 31<sup>st</sup> March 2024</b>		<b>50,480</b>	<b>-</b>	<b>50,480</b>	<b>52,563</b>	<b>-</b>	<b>52,563</b>
		=====	=====	=====	=====	=====	=====

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

All Income and Expenditure derives from continued activities

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**Eastbourne Area Parents Action Group Limited**

**Statement of Financial Position**

**As at 31<sup>st</sup> March 2024**

	<u>Notes</u>	<u>2024</u>		<u>2023</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Fixed Assets</b>					
Property, Plant & Equipment	12		52,817		66,359
<b>Current Assets</b>					
Inventories	13	3,000		4,500	
Trade and other Receivables	14	54,978		27,641	
Cash at Bank and In Hand		6,504		14,933	
		-----		-----	
		64,482		47,074	
<b>Current Liabilities</b>	15	(66,819)		(60,870)	
		-----		-----	
<b>Net Current (Liabilities)/assets</b>			(2,337)		(13,796)
			-----		-----
<b>Total Assets less current liabilities</b>			50,480		52,563
			=====		=====
<b><u>Income Funds</u></b>					
<b>Unrestricted Funds</b>					
Designated Funds:					
Reserve Fund		25,000		25,000	
		-----		-----	
	19		25,000		25,000
General Unrestricted Funds			25,480		27,563
			-----		-----
<b>Total</b>			50,480		52,563
			=====		=====

**Eastbourne Area Parents Action Group Limited**

**Statement of Financial Position- Continued**

**As at 31<sup>st</sup> March 2024**

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<sup>st</sup> March 2024.

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 for the year in question in accordance with Section 476 of the Companies Act 2006.

The financial statements were approved by the board of trustees on: .....

.....

**Mr N Askew  
Trustee**

**Company Number: 03064468**

## **Eastbourne Area Parents Action Group Limited**

### **NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2024**

#### **1. Accounting Policies**

##### **Company Information**

Eastbourne Area Parent Group (Learning Disabilities) is a private company limited by guarantee incorporated in England and Wales. The registered office is Chalk Farm Learning Disability Centre, Coopers Hill, Willingdon, East Sussex, BN2 9JD.

##### **1.1 Accounting Convention**

The accounts have been prepared in accordance with the charity's Memorandum of Association and Articles, the Companies Act 2006 and "Accounting and Reporting by Charities Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102)" (as amended for the accounting periods commencing January 2019). The charity is a public benefit entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. 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. The trustees continue to adopt the going concern basis of accounting in preparing financial statements.

##### **1.3 Charitable Funds**

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

##### **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, Grants and 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 covenants are 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 unknown the legacy is treated as a contingent asset.

The charity provides training and education facilities for marginalized adults via its operation as an Event Centre.

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2024**

**1.5 Expenditure**

Expenditure is recognised once there is legal or constructive obligation to transfer economic benefit to a third party, if 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 are apportioned between those activities on a basis consistent with the use of resources. Centre staff costs are allocated on the basis of time spent and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accrual basis. Management and administration costs are those incurred with administration of the charity and compliance with constitutional and statutory requirements.

Where costs cannot be directly attributed to a particular heading, they have been allocated to activities on a basis consistent with the use of the resources.

**1.6 Depreciation**

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation net of depreciation and any impairment losses.

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

<b>Leasehold property</b>	<b>– Over the term of the lease</b>
<b>Fixtures and Fittings &amp; Equipment</b>	<b>– 15% Reducing Balance Basis</b>

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 non-current assets**

At each reporting end date, the charity reviews the carrying amount 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 Inventories**

Inventories are stated at the lower of cost and estimated selling price and represents food and consumables unsold at the year end.

**1.9 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 three months or less, and bank overdrafts are shown with borrowings in current liabilities.

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2024**

**1.10 Financial Instruments**

The charity has elected to apply the provision 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 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 trade and other receivables 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 financial transaction, where the transaction is measured at the present value or 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 trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financial transaction, where the debt instrument is measured at the present value of the future payment 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 payables 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 derecognized when the charity's contractual obligations expire or are discharged or cancelled.

**1.11 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.

**1.12 Retirement benefits**

Payment of defined contribution retirement benefit schemes are charges as an expense as they fall due.

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2024**

**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 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 effects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. Donations and Legacies**

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total 2024 £</b>	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total 2023 £</b>
Donations & Gifts	23,995	-	23,995	22,420	-	22,420
Grants	204,719	-	204,719	194,070	2,009	196,079
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Income</b>	<b>228,714</b>	<b>-</b>	<b>228,714</b>	<b>216,490</b>	<b>2,009</b>	<b>218,499</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Grants received for Core activities</b>						
Training Grants	204,719	-	204,719	194,070	-	194,070
Other Grants	-	-	-	-	2,009	2,009
Furlough Grants	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Income</b>	<b>204,719</b>	<b>-</b>	<b>204,719</b>	<b>194,070</b>	<b>2,009</b>	<b>196,079</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**4. Charity's Activities**

	<b>Hotel/ Function Centre 2024 £</b>	<b>Hotel/ Function Centre 2023 £</b>
Accommodation	5,484	4,889
Bar Sales	36,507	36,442
Catering & Food Sales	73,795	130,411
	<hr/>	<hr/>
	<b>115,786</b>	<b>171,742</b>
	<hr/> <hr/>	<hr/> <hr/>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2024**

**5. Other Income**

	<b>Unrestricted Funds <u>2024</u> £</b>	<b>Unrestricted Funds <u>2023</u> £</b>
Other Income	14,233	5,937
	<hr/>	<hr/>
	<b>14,233</b>	<b>5,937</b>
	<hr/> <hr/>	<hr/> <hr/>

**6. Raising Funds**

	<b>Unrestricted Funds <u>2024</u> £</b>	<b>Unrestricted Funds <u>2023</u> £</b>
Other Income	135	1,110
	<hr/>	<hr/>
	<b>135</b>	<b>1,110</b>
	<hr/> <hr/>	<hr/> <hr/>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2024**

**7. Charitable Activities**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Staff Costs	234,154	258,367
Consumables	637	-
Drink	9,438	16,675
Environmental Services	3,383	2,990
Food Purchases	12,722	28,595
Linen	6,560	7,711
Wedding Services	-	3,014
Light & Heat	16,626	12,054
Licences	348	3,041
	<hr/>	<hr/>
	<b>283,868</b>	<b>332,447</b>
Share of Support Costs ( See Note 8)	68,876	73,825
Share of Governance Costs ( See Note 8)	7,937	7,877
	<hr/>	<hr/>
	<b>360,681</b>	<b>414,149</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>Analysis by funds</b>		
Unrestricted Funds	360,681	412,140
Restricted Funds	-	2,009
	<hr/>	<hr/>
	<b>360,681</b>	<b>414,149</b>
	<hr/> <hr/>	<hr/> <hr/>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2024**

**8. Support Costs**

	<b>Support Costs 2024 £</b>	<b>Governance Costs 2024 £</b>	<b>Total 2024 £</b>	<b>Support Costs 2023 £</b>	<b>Governance Costs 2023 £</b>	<b>Total 2023 £</b>
<b>Income from:</b>						
Depreciation	13,565	-	13,565	14,629	-	14,629
Rent & Rates	36,745	-	36,745	37,446	-	37,446
Insurance	3,121	-	3,121	3,147	-	3,147
Repairs & Maintenance	4,610	-	4,610	6,951	-	6,951
Postage & Stationery	20	-	20	477	-	477
Telephone & Fax	5,652	-	5,652	5,862	-	5,862
Sundry Expenses	5,163	-	5,163	5,313	-	5,313
Professional Fees	-	2,480	2,480	-	2,365	2,365
Independent Examination	-	1,180	1,180	-	1,180	1,180
Accountancy	-	3,095	3,095	-	3,351	3,351
Bank Charges	-	1,182	1,182	-	981	981
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>68,876</b>	<b>7,937</b>	<b>76,813</b>	<b>73,825</b>	<b>7,877</b>	<b>81,702</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Analysed between Charitable activities</b>	<b>68,876</b>	<b>7,937</b>	<b>76,813</b>	<b>73,825</b>	<b>7,877</b>	<b>81,702</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**9. Support Costs**

None of the trustees received any remuneration or benefits from the charity during the year. ( 2023- £Nil)

**10. Employees**

	<b>Staff 2024</b>	<b>Staff 2023</b>
Centre Staff	17	19
Administration	1	1
	<hr/>	<hr/>
	<b>18</b>	<b>20</b>
	<hr/> <hr/>	<hr/> <hr/>
	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Wages & Salaries	223,900	243,187
Social Security Costs	6,328	10,417
Other Pension Costs	3,925	4,763
	<hr/>	<hr/>
	<b>234,154</b>	<b>258,367</b>
	<hr/> <hr/>	<hr/> <hr/>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2024**

**10. Employees (Continued)**

There were no employees whose annual remuneration exceeded £60,000.

**11. Intangible Fixed Assets**

	<b><u>Goodwill</u></b>
<b>Cost</b>	<b><u>£</u></b>
1 <sup>st</sup> April 2023 & 31 <sup>st</sup> March 2024	<b>15,000</b>
	=====
<b>Amortisation</b>	
1 <sup>st</sup> April 2023 & 31 <sup>st</sup> March 2024	<b>15,000</b>
	=====
<b>Net Book Value</b>	
31 <sup>st</sup> March 2024	-
	=====
31 <sup>st</sup> March 2023	-
	=====

**12. Tangible Fixed Assets**

<b><u>6. Fixed Assets</u></b>	<b><u>Leasehold Property</u></b>	<b><u>Fixtures &amp; Fittings Etc</u></b>	<b><u>Total</u></b>
<b>Cost</b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
1 <sup>st</sup> April 2023	83,829	157,715	241,544
Additions	-	-	-
Disposal	-	-	-
	-----	-----	-----
31 <sup>st</sup> March 2024	<b>83,829</b>	<b>157,715</b>	<b>241,544</b>
	=====	=====	=====
<b>Depreciation</b>			
1 <sup>st</sup> April 2023	62,090	113,095	175,185
Charge for the year	5,590	7,952	13,542
Disposal	-	-	-
	-----	-----	-----
31 <sup>st</sup> March 2024	<b>67,680</b>	<b>121,047</b>	<b>188,727</b>
	=====	=====	=====
<b>Net Book Value</b>			
31 <sup>st</sup> March 2024	<b>16,149</b>	<b>36,668</b>	<b>52,817</b>
	=====	=====	=====
31 <sup>st</sup> March 2023	<b>21,739</b>	<b>44,620</b>	<b>66,359</b>
	=====	=====	=====

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2024**

**13. Inventories**

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Stock of Provisions	3,000	4,500

**14. Trade and Other Receivables**

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Amounts falling due within one year		
Trade Receivables	54,978	26,141
Other Receivables	-	1,500
	<u>54,978</u>	<u>27,641</u>

**15. Current Liabilities**

Notes

		<u>2024</u>	<u>2023</u>
		<u>£</u>	<u>£</u>
Other Taxation and Social Security		3,852	8,191
Deferred Income	16	31,595	34,550
Other Payables		27,972	14,729
Other Receivables		3,400	3,400
		<u>66,819</u>	<u>60,870</u>

**16. Deferred Income**

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Arising from event income invoiced in advance	31,595	34,550
Deferred Income as at 1 <sup>st</sup> April 2023	34,550	104,968
Released from previous periods	(34,550)	(104,968)
Resources deferred in the year	31,595	34,550
	<u>31,595</u>	<u>34,550</u>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2024**

**17. Retirement Benefit Scheme**

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 independent administered scheme.

The charge to the Profit and Loss Scheme in respect of the defined contributions was £3,925 (2023 - £4,763)

**18. Restricted Funds**

Deferred Income as at 31 <sup>st</sup> March 2024 (2023)	<u><u>34,550</u></u>	<u><u>34,550</u></u>
--	----------------------	----------------------

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b><u>MOVEMENT IN FUNDS</u></b>				<b><u>MOVEMENT IN FUNDS</u></b>		
	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers £</b>	<b>Balance at 1 Apr 23 £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Balance at 1 Apr 24 £</b>
<b>Improvement Fund</b>	2,009	(2,009)	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	<u><u>2,009</u></u>	<u><u>(2,009)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2024**

**19. Commitments under Operating Leases**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

**MOVEMENT IN FUNDS**

	<b>Transfers</b>	<b>Balance at</b>	<b>Incoming</b>	<b>Balance at</b>
	<b>£</b>	<b>1 Apr 2023</b>	<b>Resources</b>	<b>1 Apr 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Reserve Funds</b>	-	<b>25,000</b>	-	<b>25,000</b>
	=====	=====	=====	=====

The trustees have designated £25,000 to a reserve fund to cover running costs of the centre should there be a period of shortfall.

**20. Operating Lease Commitments**

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:

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Within One Year	30,894	33,270
Between two and Five Years	-	30,894
	-----	-----
	<b><u>30,894</u></b>	<b><u>64,164</u></b>

**21. Related Party Transactions**

**Remuneration of Key Management Personnel**

The remuneration of Key Management Personnel is as follows:

Aggregated Compensation	70,392	68,191
	-----	-----
	<b><u>70,392</u></b>	<b><u>68,191</u></b>

Mr Askew (A trustee) has lent the charity £2,000 in the year, this is shown as a creditor on the Balance Sheet – (2023 £2,369).

**EASTBOURNE AREA PARENTS'ACTION GROUP**

England & Wales - Charity number 1048192

---

# Accounts

---

**EASTBOURNE AREA PARENTS ACTION GROUP  
(LEARNING DISABILITIES)**

**UNAUDITED FINANCIAL STATEMENTS**

**For the Year ended 31<sup>st</sup> March 2023**

**Registration Number: 03064468**

**Eastbourne Area Parents Action Group Limited**

**UNAUDITED FINANCIAL STATEMENTS**

**For the Year ended 31<sup>st</sup> March 2023**

**CONTENTS**

	<u>Page</u>
Company Information	1
Trustees Report	2-4
Trustees Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Position	8-9
Notes to the Accounts	10- 20

**Eastbourne Area Parents Action Group Limited**

**DIRECTOR'S REPORT**

**For the Year ended 31<sup>st</sup> March 2023**

**LEGAL & ADMINISTRATIVE INFORMATION**

**TRUSTEES:**

Mr N Askew  
Mrs M Fellows-Poole  
Ms A Newton-Marcial  
Mrs P Robotham  
Mrs N Roberts  
Mr P Vallet  
Mrs J Shacklock

**CHARITY NUMBER:**

**1048192**

**COMPANY NUMBER:**

**03064468**

**PRINCIPAL ADDRESS:**

Chalk Farm Learning Disability Centre  
Coopers Hill  
Willingdon  
Eastbourne  
East Sussex  
BN20 9JD

**REGISTERED OFFICE:**

Chalk Farm Learning Disability Centre  
Coopers Hill  
Willingdon  
Eastbourne  
East Sussex  
BN20 9JD

**INDEPENDENT EXAMINER:**

CAW Accountancy  
85, Westfield Lane  
St Leonards On Sea  
East Sussex  
TN37 7NF

**Eastbourne Area Parents Action Group Limited**

**Trustee's Report (Including Director's Report)**

**For the Year ended 31<sup>st</sup> March 2023**

The trustees present their annual report and financial statements for the Year ended 31<sup>st</sup> March 2023.

These financial statements are prepared in with the accountancy policies set out in Note 1 of these financial statements and comply with the charity's Memorandum and articles, Companies House Act 2006 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<sup>st</sup> January 2019)."

**Objectives and Activities**

The charity's primary objective is to continue the support of people with learning difficulties and autism, primarily in the Eastbourne and Hailsham area.

**Public Benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievement & Performance**

Our training facility, Chalk Farm Learning Disabilities Centre operating from Chalk Farm Hotel continues to meet the needs of its students by providing high quality facilities and support in the training of Health and Safety, Hotel, Catering and Horticultural Services. Most importantly providing our students with life skills that enable them to live a more independent life.

The charity has experienced a drop in student numbers this fiscal year and this will have a significant impact on our financial outcome unless we reverse this trend.

The impact of Covid19 restrictions have continued to have an effect on our financial recovery.

Following the lifting of the restrictions a number of our students decided not to return to the charity. For some this was due to the loss of their funding, families moving to other areas and for others, retirement.

The cost of living increases during this year has resulted in a sudden reduction in functions towards the end of 2022/2023. As weddings make a significant contribution to our yearly income it is of note that it was reported by local Registrars that they had seen a significant reductions in weddings this year.

The charity has experienced a lot of staff sickness during this year and this put additional pressure on other staff. Some members of staff also left the charity to pursue different careers.

In order to reduce the financial impact on the charity due to the reduction in functions and because a specific full time staff role was not now required the charity carried out a restructure of a number of its staffs rolls.

It has been a very difficult year to raise funds and although applications for grants were made during the year almost all those available were subject to very specific requirements that we were unfortunately, unable to meet, so regrettably we were unsuccessful with the majority of applications, however the charity continued to organise various events within the hotel and gardens that raised additional funds.

The reduction in students will have a significant impact on our financial outcome if we cannot increase numbers.

Students continued to be given a variety of differing experiences during the year in addition to their regular training programmes and we find that new experiences provide a stimulating addition to their normal activities and it to be of significant benefit.

## **Eastbourne Area Parents Action Group Limited**

### **Trustee's Report Continued**

#### **As at 31<sup>st</sup> March 2023**

Our secret garden project continues to provide a wide range of experience and activities that are popular with our students. The results of the wild garden planting giving an early indication of the impact of their work on the whole garden area with an explosion of colour from the wild flowers sown in the prepared beds. Continuing removal of bamboo and general debris, garden edges and borders, tree plantings, meandering paths, a pond, a lawn and vegetables all achieved during the year by students, staff and volunteers.

Trustees continue to be actively engaged with the operations of the charity including meetings with staff, taking part in job interviews, providing guidance and support and volunteering and assisting with the work in the gardens. We thank all our staff for their tireless work, over a very difficult period and with special thanks to our management team for the additional workload that they have dealt with so successfully. Staff have worked hard to enable our students to benefit from and enjoy spending their time at Chalk Farm Learning Disabilities Centre.

The general cost of living rises has already impacted our financial Position and will continue to do so and it is very likely to be a difficult year ahead. Local authority spending is in consequence likely to be very tight but our students, no matter the circumstances still need our care, guidance and encouragement and we thank our local authority for their continuing support that enables us to provide this essential service.

#### **Financial Review**

Following lockdown this is the first fall year where COVID 19 has not had an impact on the charity, however as mentioned there is still a hangover as weddings have fallen this year and now with the added increase in living costs that have started to become more apparent the ability of the charity to generate funds has been affected.

#### **Reserves Policy**

It is the policy of the charity that free reserves which have not been designated for a specific use should be maintained at a level equivalent to three months of operational expenditure. The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. A sum of £25,000 has been set aside in a designated fund to be reviewed in due course depending upon circumstances of the centre.

#### **Risk Policy**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to any major risks.

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

The company is a charity limited by guarantee and does not have a share capital.

The trustees who are also directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Askew  
Mrs M Fellows-Poole  
Ms A Newton-Marcial  
Mrs P Robotham  
Mrs N Roberts  
Mr P Vallet  
Mrs J Shacklock

**Eastbourne Area Parents Action Group Limited**

**Trustee's Report Continued**

**As at 31<sup>st</sup> March 2023**

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1.00 in the event of a winding up.

The trust is run on a day to day basis by the Centre Manager and support staff who report to the trustees.

The trustee report was approved by the Board of Trustees.

.....  
**Mr N Askew**  
**Trustee**

Dated: .....

**Eastbourne Area Parents Action Group Limited**

**Trustees Responsibilities**

**For the Year ended 31<sup>st</sup> March 2023**

**Statement of Trustee's Responsibilities**

The trustees who are the directors of Eastbourne Area Parents Action Group (Learning Disabilities) for the purpose of common law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted Accounting Standards).

Company Law requires Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that year.

In preparing these 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
- 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 a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies with Part 15 of the Companies Act 2006.

**Eastbourne Area Parents Action Group Limited**

**Independent Examiner's Report**

**As at 31<sup>st</sup> March 2023**

**To the Board of Trustees of Eastbourne Area Parents Action Group (Learning Disabilities)**

I report to the Trustees on my examination of the financial statements of Eastbourne Area Parents Action Group (Learning Disabilities) (The Charity) for the year ended 31<sup>st</sup> March 2023.

**Responsibilities and basis of Report**

As the Trustees of the charity (and also directors for the purpose of common law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (The 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under Section 145 of the Charities Act 2011 (The 2011 Act). In carrying out my examination, I have followed all the applicable directions given by the Charity Commission under Section 145 (5) (b) of the 2011 Act.

**Independent examiner's statement**

Since the Charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake an examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination, I can confirm that there are no matters that have come to my attention in connection with the examination giving me cause for concern to believe that in any material respect.

1. Accounting records were not kept in respect of the charity as required under Section 386 of the 2006 Act.
2. The financial statements do not accord with these records
3. The financial statements do not comply with the accounting requirements of Section 396 of the Act other than any requirements that the accounts give a true and fair view which is not a matter considered as part of an independent examination
4. The financial statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

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

Clive Whitehead (ACCA)

CAW Accountancy  
85, Westfield Lane  
St Leonards On Sea  
TN37 7NF

**Eastbourne Area Parents Action Group Limited**

**Statement of Financial Activities**

**Including Income and Expenditure Account**

**For the Year ended 31<sup>st</sup> March 2023**

		Unrestricted Funds <u>2023</u> £	Restricted Funds <u>2023</u> £	Total <u>2023</u> £	Unrestricted Funds <u>2022</u> £	Restricted Funds <u>2022</u> £	Total <u>2022</u> £
	<u>Notes</u>						
<b>Income from:</b>							
Donations & Legacies	3	216,490	2,009	218,499	262,623	11,700	274,323
Charitable Donations	4	171,742	-	171,742	53,579	-	53,579
Other Income	5	5,937	-	5,937	4,500	-	4,500
		-----	-----	-----	-----	-----	-----
<b>Total Income</b>		<b>394,169</b>	<b>2,009</b>	<b>396,178</b>	<b>320,702</b>	<b>11,700</b>	<b>332,402</b>
		-----	-----	-----	-----	-----	-----
<b>Expenditure on:</b>							
Raising Funds	6	1,110	-	1,110	1,998	-	1,998
		-----	-----	-----	-----	-----	-----
Charitable Activities	7	412,140	2,009	414,149	378,370	11,700	390,070
		-----	-----	-----	-----	-----	-----
<b>Total Expenditure</b>		<b>413,250</b>	<b>2,009</b>	<b>415,259</b>	<b>380,369</b>	<b>11,700</b>	<b>392,068</b>
		-----	-----	-----	-----	-----	-----
<b>Gross Transfers Between Funds</b>	<b>18</b>				-	-	-
		-----	-----	-----	-----	-----	-----
<b>Net (Expenditure) Income For the year</b>							
<b>Net Movement of Funds</b>		<b>(19,081)</b>	<b>-</b>	<b>(19,081)</b>	<b>(59,666)</b>	<b>-</b>	<b>(59,666)</b>
		-----	-----	-----	-----	-----	-----
Fund Balance 1 <sup>st</sup> April 2022		71,644	-	71,644	131,310	-	131,310
		-----	-----	-----	-----	-----	-----
<b>Funds as at 31<sup>st</sup> March 2023</b>		<b>52,563</b>	<b>-</b>	<b>52,563</b>	<b>71,644</b>	<b>-</b>	<b>71,644</b>
		=====	=====	=====	=====	=====	=====

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

All Income and Expenditure derives from continued activities

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**Eastbourne Area Parents Action Group Limited**

**Statement of Financial Position**

**As at 31<sup>st</sup> March 2023**

	<u>Notes</u>	<u>2023</u>		<u>2022</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Fixed Assets</b>					
Property, Plant & Equipment	<b>12</b>		<b>66,359</b>		<b>60,942</b>
<b>Current Assets</b>					
Inventories	<b>13</b>	4,500		6,000	
Trade and other Receivables	<b>14</b>	27,641		47,478	
Cash at Bank and In Hand		14,933		105,590	
		<u>47,074</u>		<u>159,068</u>	
<b>Current Liabilities</b>	<b>15</b>	<b>(60,870)</b>		<b>(148,366)</b>	
<b>Net Current (Liabilities)/assets</b>			<u><b>(13,796)</b></u>		<u><b>10,702</b></u>
<b>Total Assets less current liabilities</b>			<u><u><b>52,563</b></u></u>		<u><u><b>71,644</b></u></u>
<b><u>Income Funds</u></b>					
<b>Unrestricted Funds</b>					
Designated Funds:					
Reserve Fund		25,000		25,000	
	<b>19</b>		<u>25,000</u>		<u>25,000</u>
General Unrestricted Funds			<u>27,563</u>		<u>46,644</u>
<b>Total</b>			<u><u><b>52,563</b></u></u>		<u><u><b>71,644</b></u></u>

**Eastbourne Area Parents Action Group Limited**

**Statement of Financial Position- Continued**

**As at 31<sup>st</sup> March 2023**

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<sup>st</sup> March 2023.

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 for the year in question in accordance with Section 476 of the Companies Act 2006.

The financial statements were approved by the board of trustees on : .....

.....

**Mr N Askew  
Trustee**

**Company Number: 03064468**

## **Eastbourne Area Parents Action Group Limited**

### **NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2023**

#### **1. Accounting Policies**

##### **Company Information**

Eastbourne Area Parent Group (Learning Disabilities) is a private company limited by guarantee incorporated in England and Wales. The registered office is Chalk Farm Learning Disability Centre, Coopers Hill, Willingdon, East Sussex, BN2 9JD.

##### **1.1 Accounting Convention**

The accounts have been prepared in accordance with the charity's Memorandum of Association and Articles, the Companies Act 2006 and "Accounting and Reporting by Charities Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102)" (as amended for the accounting periods commencing January 2019). The charity is a public benefit entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. 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. The trustees continue to adopt the going concern basis of accounting in preparing financial statements.

##### **1.3 Charitable Funds**

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

##### **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, Grants and 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 covenants are 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 unknown the legacy is treated as a contingent asset.

The charity provides training and education facilities for marginalized adults via its operation as an Event Centre.

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2023**

**1.5 Expenditure**

Expenditure is recognised once there is legal or constructive obligation to transfer economic benefit to a third party, if 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 are apportioned between those activities on a basis consistent with the use of resources. Centre staff costs are allocated on the basis of time spent and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis. Management and administration costs are those incurred with administration of the charity and compliance with constitutional and statutory requirements.

Where costs cannot be directly attributed to a particular heading, they have been allocated to activities on a basis consistent with the use of the resources.

**1.6 Depreciation**

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation net of depreciation and any impairment losses.

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

<b>Leasehold property</b>	<b>– Over the term of the lease</b>
<b>Fixtures and Fittings &amp; Equipment</b>	<b>– 15% Reducing Balance Basis</b>

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 non-current assets**

At each reporting end date, the charity reviews the carrying amount 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 Inventories**

Inventories are stated at the lower of cost and estimated selling price and represents food and consumables unsold at the year end.

**1.9 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 three months or less, and bank overdrafts are shown with borrowings in current liabilities.

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2023**

**1.10 Financial Instruments**

The charity has elected to apply the provision 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 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 trade and other receivables 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 financial transaction, where the transaction is measured at the present value or 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 trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financial transaction, where the debt instrument is measured at the present value of the future payment 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 payables 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 derecognized when the charity's contractual obligations expire or are discharged or cancelled..

**1.11 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.

**1.12 Retirement benefits**

Payment of defined contribution retirement benefit schemes are charges as an expense as they fall due.

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2023**

**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 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 effects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. Donations and Legacies**

	<b>Unrestricted Funds <u>2023</u> £</b>	<b>Restricted Funds <u>2023</u> £</b>	<b>Total <u>2023</u> £</b>	<b>Unrestricted Funds <u>2022</u> £</b>	<b>Restricted Funds <u>2022</u> £</b>	<b>Total <u>2022</u> £</b>
Donations & Gifts	22,420	-	22,420	8,262	-	8,262
Grants	194,070	2,009	196,079	254,361	11,700	266,061
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Income</b>	<b>216,490</b>	<b>2,009</b>	<b>218,499</b>	<b>262,623</b>	<b>11,700</b>	<b>274,323</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Grants received for Core activities</b>						
Training Grants	194,070	-	194,170	196,971	-	196,971
Other Grants	-	2,009	2,009	53,605	11,700	65,305
Fulough Grants	-	-	-	3,785	-	3,785
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Income</b>	<b>194,070</b>	<b>2,009</b>	<b>196,079</b>	<b>254,361</b>	<b>11,700</b>	<b>266,061</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**4. Charity's Activities**

	<b>Hotel/ Function Centre <u>2023</u> £</b>	<b>Hotel/ Function Centre <u>2022</u> £</b>
Accommodation	4,889	4,527
Bar Sales	36,442	23,659
Catering & Food Sales	130,411	25,393
	<hr/>	<hr/>
	<b>171,742</b>	<b>53,579</b>
	<hr/> <hr/>	<hr/> <hr/>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2023**

**5. Other Income**

	<b>Unrestricted Funds <u>2023</u> £</b>	<b>Unrestricted Funds <u>2022</u> £</b>
Other Income	5,937	4,500
	<hr/>	<hr/>
	<b><u>5,937</u></b>	<b><u>4,500</u></b>

**6. Raising Funds**

	<b>Unrestricted Funds <u>2023</u> £</b>	<b>Unrestricted Funds <u>2022</u> £</b>
Other Income	1,110	1,998
	<hr/>	<hr/>
	<b><u>1,110</u></b>	<b><u>1,998</u></b>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2023**

**7. Charitable Activities**

	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Staff Costs	258,367	231,336
Consumables	-	-
Drink	16,675	10,532
Environmental Services	2,990	4,144
Food Purchases	28,595	22,558
Linen	7,711	3,969
Wedding Services	3,014	3,988
Light & Heat	12,054	12,054
Licences	3,041	1,606
	<hr/>	<hr/>
	<b>332,447</b>	<b>296,590</b>
Share of Support Costs ( See Note 8)	73,825	85,397
Share of Governance Costs ( See Note 8)	7,877	8,083
	<hr/>	<hr/>
	<b>414,149</b>	<b>390,070</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>Analysis by funds</b>		
Unrestricted Funds	412,140	378,370
Restricted Funds	2,009	11,700
	<hr/>	<hr/>
	<b>414,149</b>	<b>390,070</b>
	<hr/> <hr/>	<hr/> <hr/>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2023**

**8. Support Costs**

	<b>Support Costs 2023 £</b>	<b>Governance Costs 2023 £</b>	<b>Total 2023 £</b>	<b>Support Costs 2022 £</b>	<b>Governance Costs 2022 £</b>	<b>Total 2022 £</b>
<b>Income from:</b>						
Depreciation	14,629	-	14,629	12,371	-	12,371
Rent & Rates	37,446	-	37,446	31,273	-	31,273
Insurance	3,147	-	3,147	2,813	-	2,813
Repairs & Maintenance	6,951	-	6,951	30,238	-	30,238
Postage & Stationery	477	-	477	3,630	-	3,630
Telephone & Fax	5,862	-	5,862	3,604	-	3,604
Sundry Expenses	5,313	-	5,313	1,468	-	1,468
Professional Fees	-	2,365	2,365	-	1,725	1,725
Independent Examination	-	1,180	1,180	-	1,180	1,180
Accountancy	-	3,351	3,351	-	3,563	3,563
Bank Charges	-	981	981	-	1,615	1,615
<b>Total</b>	<b>73,825</b>	<b>7,877</b>	<b>81,702</b>	<b>85,397</b>	<b>8,083</b>	<b>93,480</b>
<b>Analysed between Charitable activities</b>	<b>73,825</b>	<b>7,877</b>	<b>81,702</b>	<b>85,397</b>	<b>8,083</b>	<b>93,480</b>

**9. Support Costs**

None of the trustees received any remuneration or benefits from the charity during the year. ( 2022- £Nil)

**10. Employees**

	<b>Staff 2023</b>	<b>Staff 2022</b>
Centre Staff	19	19
Administration	1	1
	<b>20</b>	<b>20</b>
	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Wages & Salaries	243,187	215,772
Social Security Costs	10,417	10,599
Other Pension Costs	4,763	4,965
	<b>258,367</b>	<b>231,336</b>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2023**

**10. Employees (Continued)**

There were no employees whose annual remuneration exceeded £60,000.

**11. Intangible Fixed Assets**

	<b><u>Goodwill</u></b>
<b>Cost</b>	<b>£</b>
1 <sup>st</sup> April 2022 & 31 <sup>st</sup> March 2023	<b>15,000</b>
	=====
<b>Amortisation</b>	
1 <sup>st</sup> April 2022 & 31 <sup>st</sup> March 2023	<b>15,000</b>
	=====
<b>Net Book Value</b>	
31 <sup>st</sup> March 2023	-
	=====
31 <sup>st</sup> March 2022	-
	=====

**12. Tangible Fixed Assets**

<b><u>6. Fixed Assets</u></b>	<b><u>Leasehold Property</u></b>	<b><u>Fixtures &amp; Fittings Etc</u></b>	<b><u>Total</u></b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
1 <sup>st</sup> April 2022	83,829	137,669	221,498
Additions	-	20,046	20,046
Disposal	-	-	-
	-----	-----	-----
31 <sup>st</sup> March 2023	<b>83,829</b>	<b>157,715</b>	<b>251,544</b>
	=====	=====	=====
<b>Depreciation</b>			
1 <sup>st</sup> April 2022	56,500	104,056	160,556
Charge for the year	5,590	9,039	14,629
Disposal	-	-	-
	-----	-----	-----
31 <sup>st</sup> March 2023	<b>62,090</b>	<b>113,095</b>	<b>175,185</b>
	=====	=====	=====
<b>Net Book Value</b>			
31 <sup>st</sup> March 2023	<b>21,739</b>	<b>44,620</b>	<b>66,359</b>
	=====	=====	=====
31 <sup>st</sup> March 2022	<b>27,329</b>	<b>33,613</b>	<b>60,942</b>
	=====	=====	=====

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2023**

**13. Inventories**

	<u>2023</u> £	<u>2022</u> £
Stock of Provisions	<u>4,500</u>	<u>6,000</u>

**14. Trade and Other Receivables**

	<u>2023</u> £	<u>2022</u> £
Amounts falling due within one year		
Trade Receivables	26,141	45,978
Other Receivables	1,500	1,500
	<u>27,641</u>	<u>47,478</u>

**15. Current Liabilities**

Notes

		<u>2023</u> £	<u>2022</u> £
Other Taxation and Social Security		8,191	11,124
Deferred Income	16	34,550	104,968
Other Payables		14,729	28,874
Other Receivables		3,400	3,400
		<u>60,870</u>	<u>148,366</u>

**16. Deferred Income**

	<u>2023</u> £	<u>2022</u> £
Arising from event income invoiced in advance	<u>34,550</u>	<u>104,968</u>
Deferred Income as at 1 <sup>st</sup> April 2022	104,968	45,412
Released from previous periods	(104,968)	(45,412)
Resources deferred in the year	34,550	104,968
	<u>34,550</u>	<u>104,968</u>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2023**

**17. Retirement Benefit Scheme**

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 independent administered scheme.

The charge to the Profit and Loss Scheme in respect of the defined contributions was £4,763 (2022 - £4,965)

**18. Restricted Funds**

Deferred Income as at 31 <sup>st</sup> March 2023 (2022)	<u>34,550</u>	<u>104,968</u>
--	---------------	----------------

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b><u>MOVEMENT IN FUNDS</u></b>				<b><u>MOVEMENT IN FUNDS</u></b>		
	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers £</b>	<b>Balance at 1 Apr 22 £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Balance at 1 Apr 23 £</b>
<b>Improvement Fund</b>	11,700	(11,700)	-	-	2,009	(2,009)	-
<b>Total</b>	<u>11,700</u>	<u>(11,700)</u>	<u>-</u>	<u>-</u>	<u>2,009</u>	<u>(2,009)</u>	<u>-</u>

**Eastbourne Area Parents Action Group Limited**

**NOTES ON FINANCIAL STATEMENT**

**As at 31<sup>st</sup> March 2023**

**19. Commitments under Operating Leases**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

**MOVEMENT IN FUNDS**

	<b>Transfers</b>	<b>Balance at</b>	<b>Incoming</b>	<b>Balance at</b>
	<b>£</b>	<b>1 Apr 2022</b>	<b>Resources</b>	<b>1 Apr 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Reserve Funds</b>	-	<b>25,000</b>	-	<b>25,000</b>
	=====	=====	=====	=====

The trustees have designated £25,000 to a reserve fund to cover running costs of the centre should there be a period of shortfall.

**20. Operating Lease Commitments**

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:

	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Within One Year	33,270	33,270
Between two and Five Years	30,894	67,951
	-----	-----
	<b><u>64,164</u></b>	<b><u>101,221</u></b>

**21. Related Party Transactions**

**Remuneration of Key Management Personnel**

The remuneration of Key Management Personnel is as follows:

Aggregated Compensation	68,191	70,787
	-----	-----
	<b><u>68,191</u></b>	<b><u>70,787</u></b>

Mr Askew (A trustee) has lent the charity £2,369 in the year, this is shown as a creditor on the Balance Sheet – (2022 £Nil).

**EASTBOURNE AREA PARENTS'ACTION GROUP**

England & Wales - Charity number 1048192

---

# Accounts

---

Charity registration number 1048192

Company registration number 03064468 (England and Wales)

**EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING  
DISABILITIES)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**



**Caladine**

Chartered Certified Accountants

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr N Askew Mrs M Fellows-Poole Ms A Newton-Marcial Mrs P Robotham Mrs N Roberts Mr P Vallet Mrs J Shacklock	(Appointed 29 June 2021)
<b>Charity number</b>	1048192	
<b>Company number</b>	03064468	
<b>Principal address</b>	Chalk Farm Learning Disabilities Centre Coopers Hill Willingdon Eastbourne East Sussex BN20 9JD	
<b>Registered office</b>	Chalk Farm Learning Disabilities Centre Coopers Hill Willingdon Eastbourne East Sussex BN20 9JD	
<b>Independent examiner</b>	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

---

# **EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)**

## **CONTENTS**

---

	<b>Page</b>
Trustees' report	1 - 3
Statement of Trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7 - 8
Notes to the financial statements	9 - 19

---

# **EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

---

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

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 Memorandum and Articles, the Companies Act 2006 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)".

### **Objectives and activities**

The charity's primary objects continue to be the support of people with learning difficulties and autism, primarily in the Eastbourne and Hailsham area.

### **Public benefit**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

The charity had 35 to 40 students each week on register during this fiscal year.

The year continued to provide difficulties to overcome due to the ongoing effects of Covi 19 and the consequential restrictions.

Our students have been gradually reintegrated back into their normal routines and it has been gratifying to see them regain their pre-covid confidence levels.

During April to June, as the number of people allowed to meet restrictions were removed the charity was able to honour delayed functions which resulted in the pressure of undertaking two years activity in one year, then, following media speculation later in the year of a further lockdown, the cancellation of booked functions that reduced expected winter income.

We also found it difficult to recruit function staff during these unpredictable times and it was necessary for all our staff to provide additional support to each other to enable the charity to meet its commitments. We thank the staff and acknowledge that this was achieved by their dedication and resolution to cope with all situations that confronted them thus enabling the charity to succeed and we were thankful that towards the end of the year we were able to introduce a more realistic timetable as things gradually returned to normal.

To raise additional funds various functions within the hotel and the gardens were successfully organised but it has been difficult to access external grant funding as those that were available being restricted to particularly specific purposes.

Our garden project has enabled us to provide our students with a wide range of differing activities and experiences. Constructing and filling raised bed for growing produce and giving opportunities to use various hand and power tools, setting out and measuring, constructing timber bays for composting and producing compost for the gardens.

The construction of a polytunnel using recycled timber pallets and plastic tubing then a polythene sheet covering gave a working space to introduce students to raising produce from seed and cuttings allowing them to develop additional horticultural skills.

The removal of significant areas of bamboo was a particularly onerous job but it was, and still is, conducted with enthusiasm and determination by students and volunteers alike. We were thankful for the help provided by various organisations that provided materials and disposed of debris and provided volunteers that helped to clear secret garden areas.

# **EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

---

Trustees felt able to return to having monthly rather than fortnightly meetings during this year but have also been fully engaged with the charity work including meetings and guidance with both management and staff, interviewing job applicants, volunteering, and assisting with the work in the gardens.

Although there have been difficulties to overcome during the year there have also been successes and the charity is on a more secure financial footing. However, we are not completely clear of covid19 influences and as the financial outlook for the Local Authorities becomes more difficult, we must continually seek to improve our financial position.

### **Financial review**

Following the various lockdowns in the previous year, our turnover from events has recovered well this year, with an increase in turnover compared to the previous year. Donation income has reduced due to the cessation of the furlough scheme and other covid support available.

We have recorded a deficit for the year of £59,666, compared to last year's surplus (mainly due to government grants) of £68,202. However, the Trust holds advance booking of £104,968 for 2022/23 onwards, which gives optimism for the coming years.

Due to this deficit, at the year end unrestricted reserves had decreased to £71,644, compared to £131,310 at 31 March 2021.

### **Reserves Policy**

It is the policy of the charity that free reserves which have not been designated for a specific use should be maintained at a level equivalent to three month's fixed operational expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. A sum of £25,000 has been set aside in a designated fund to be reviewed in due course depending upon circumstances of the Centre.

### **Risk policy**

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The charity is a company limited by guarantee and does not have a share capital.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Askew  
Mrs M Fellows-Poole  
Ms A Newton-Marcial  
Mrs P Robotham  
Mrs N Roberts  
Mr P Vallet  
Mrs J Shacklock

(Appointed 29 June 2021)

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)


## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trust is run on a day by day basis by the Centre Manager and support staff who report to the Trustees.

The Trustees' report was approved by the Board of Trustees.



Mr N Askew  
Trustee

Date: 9 November 2022

# **EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

The Trustees, who are also the directors of Eastbourne Area Parents Action Group (Learning Disabilities) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these 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;
- 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; and
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies with Part 15 of the Companies Act 2006.

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

---

I report to the Trustees on my examination of the financial statements of Eastbourne Area Parents Action Group (Learning Disabilities) (the charity) for the year ended 31 March 2022.

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

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

  
John Caladine FCCA CTA FCIE

Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: 9 November 2022

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>						
Donations and legacies	3	262,623	11,700	274,323	306,285	338,783
Charitable activities	4	53,579	-	53,579	9,628	9,628
Other income	5	4,500	-	4,500	4,500	4,500
<b>Total income</b>		<b>320,702</b>	<b>11,700</b>	<b>332,402</b>	<b>320,413</b>	<b>352,911</b>
<b>Expenditure on:</b>						
Raising funds	6	1,998	-	1,998	603	603
Charitable activities	7	378,370	11,700	390,070	23,673	284,106
<b>Total expenditure</b>		<b>380,368</b>	<b>11,700</b>	<b>392,068</b>	<b>23,673</b>	<b>284,709</b>
Gross transfers between funds	18	-	-	-	8,825	(8,825)
<b>Net (expenditure)/income for the year/</b>						
<b>Net movement in funds</b>		(59,666)	-	(59,666)	68,202	68,202
Fund balances at 1 April 2021		131,310	-	131,310	63,108	63,108
<b>Fund balances at 31 March 2022</b>		<b>71,644</b>	<b>-</b>	<b>71,644</b>	<b>131,310</b>	<b>131,310</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	12		60,942		66,358
<b>Current assets</b>					
Inventories	13	6,000		750	
Trade and other receivables	14	47,478		60,215	
Cash at bank and in hand		105,590		77,736	
		159,068		138,701	
<b>Current liabilities</b>	15	(148,366)		(73,749)	
Net current assets			10,702		64,952
<b>Total assets less current liabilities</b>			71,644		131,310
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds:					
Reserve fund		25,000		25,000	
		25,000		25,000	
General unrestricted funds	19	46,644		106,310	
			71,644		131,310
			71,644		131,310

# **EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)**

## **STATEMENT OF FINANCIAL POSITION (CONTINUED)**

**AS AT 31 MARCH 2022**

---

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 2022.

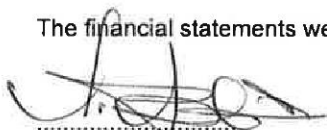
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements 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

9 March 2022



Mr N Askew  
Trustee

Company registration number 03064468

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies

##### Charity information

Eastbourne Area Parents Action Group (Learning Disabilities) is a private company limited by guarantee incorporated in England and Wales. The registered office is Chalk Farm Learning Disabilities Centre, Coopers Hill, Willingdon, Eastbourne, East Sussex, BN20 9JD.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum of Association and Articles, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

The financial statements have been prepared under the historical cost convention. 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.

#### 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. Grants and 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.

The charity provide training and educational facilities for marginalised and vulnerable adults via its operation as an Event Centre.

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 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.

All expenditure is accounted for on an accruals basis. Management and administration costs are those incurred with administration of the Charity and compliance with constitutional and statutory requirements.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

##### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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 basis:

Leasehold property	Over the term of the lease
Fixtures, fittings & equipment	15% on a reducing balance basis

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 non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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 Inventories

Inventories are stated at the lower of cost and estimated selling price and represents food and consumables unsold at the year end.

##### 1.9 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.

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies (Continued)

##### 1.10 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 trade and other receivables 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 trade and other payables 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 payables 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 payables 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.

##### 1.11 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.

##### 1.12 Retirement benefits

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

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	8,262	-	8,262	7,559	-	7,559
Grants	254,361	11,700	266,061	298,726	32,498	331,224
	<u>262,623</u>	<u>11,700</u>	<u>274,323</u>	<u>306,285</u>	<u>32,498</u>	<u>338,783</u>
<b>Grants receivable for core activities</b>						
Training grants	196,971	-	196,971	201,875	-	201,875
Other grants	53,605	11,700	65,305	40,959	32,498	73,457
Coronavirus Job Retention Scheme	3,785	-	3,785	55,892	-	55,892
	<u>254,361</u>	<u>11,700</u>	<u>266,061</u>	<u>298,726</u>	<u>32,498</u>	<u>331,224</u>

### 4 Charitable activities

	Hotel/ Function Centre 2022 £	Hotel/ Function Centre 2021 £
Accommodation	4,527	8,469
Bar sales	23,659	1,120
Catering and Food sales	25,393	39
	<u>53,579</u>	<u>9,628</u>

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

### 5 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	4,500	4,500

The lease rental payments to Eastbourne Borough Council include the Nursery land and facilities. This rent is refunded by the Nursery owners as this should be on a separate lease. The legal work for this has never fully been completed.

### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	1,998	603

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Charitable activities

	2022 £	2021 £
Staff costs	231,336	172,769
Consumables	3,247	2,977
Drink	10,532	860
Environmental services	4,144	2,708
Food purchases	22,558	4,608
Linen	3,969	1,751
Wedding services	3,988	-
Light and heat	15,210	13,986
Licences	1,606	1,010
Previous year - Sales adjustment	-	14,046
	<u>296,590</u>	<u>214,715</u>
Share of support costs (see note 8)	85,397	59,058
Share of governance costs (see note 8)	8,083	10,333
	<u>390,070</u>	<u>284,106</u>
<b>Analysis by fund</b>		
Unrestricted funds	378,370	260,433
Restricted funds	11,700	23,673
	<u>390,070</u>	<u>284,106</u>

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	12,371	-	12,371	12,027	-	12,027
Rent and rates	31,273	-	31,273	28,279	-	28,279
Insurance	2,813	-	2,813	2,344	-	2,344
Repairs and maintenance	30,238	-	30,238	8,417	-	8,417
Postage and stationery	3,630	-	3,630	1,831	-	1,931
Telephone and fax	3,604	-	3,604	3,971	-	3,971
Sundry	1,468	-	1,468	2,089	-	2,089
Legal and professional	-	1,725	1,725	-	1,725	1,725
Independent examination	-	1,180	1,180	-	900	900
Accountancy	-	3,563	3,563	-	4,761	4,761
Bank charges	-	1,615	1,615	-	2,947	2,947
	<u>85,397</u>	<u>8,083</u>	<u>93,480</u>	<u>59,058</u>	<u>10,333</u>	<u>69,391</u>
<u>Analysed between</u>						
Charitable activities	<u>85,397</u>	<u>8,083</u>	<u>93,480</u>	<u>59,058</u>	<u>10,333</u>	<u>69,391</u>

### 9 Trustees

None of the Trustees received any remuneration or benefits from the charity during the year (2021:£nil).

### 10 Employees

The average monthly number of full and part-time employees during the year was:

	2022	2021
	Number	Number
Centre staff	19	13
Administration	1	1
Total	<u>20</u>	<u>14</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	215,772	162,539
Social security costs	10,599	6,137
Other pension costs	4,965	4,093
	<u>231,336</u>	<u>172,769</u>

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 10 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

### 11 Intangible fixed assets

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2021 and 31 March 2022	15,000
<b>Amortisation and impairment</b>	
At 1 April 2021 and 31 March 2022	15,000
<b>Carrying amount</b>	
At 31 March 2022	-
At 31 March 2021	-

### 12 Property, plant and equipment

	<b>Leasehold property</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2021	83,829	130,714	214,543
Additions	-	6,955	6,955
At 31 March 2022	83,829	137,669	221,498
<b>Depreciation and impairment</b>			
At 1 April 2021	50,910	97,275	148,185
Depreciation charged in the year	5,590	6,781	12,371
At 31 March 2022	56,500	104,056	160,556
<b>Carrying amount</b>			
At 31 March 2022	27,329	33,613	60,942
At 31 March 2021	32,919	33,439	66,358

### 13 Inventories

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Stock of provisions	6,000	750

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 14 Trade and other receivables

	2022	2021
Amounts falling due within one year:	£	£
Trade receivables	45,978	58,715
Other receivables	1,500	1,500
	<u>47,478</u>	<u>60,215</u>

### 15 Current liabilities

	Notes	2022	2021
		£	£
Other taxation and social security		11,124	300
Deferred income	16	104,968	45,412
Other payables		28,874	24,717
Accruals and deferred income		3,400	3,320
		<u>148,366</u>	<u>73,749</u>

### 16 Deferred income

	2022	2021
	£	£
Arising from Event Centre income invoiced in advance	104,968	45,412
	<u>104,968</u>	<u>45,412</u>

Deferred income is included in the financial statements as follows:

	2022	2021
	£	£
Deferred income is included within:		
Current liabilities	104,968	45,412
	<u>104,968</u>	<u>45,412</u>
Deferred income at 1 April 2021	45,412	1,350
Released from previous periods	(45,412)	(1,350)
Resources deferred in the year	104,968	42,712
	<u>104,968</u>	<u>42,712</u>
Deferred income at 31 March 2022	104,968	42,712
	<u>104,968</u>	<u>42,712</u>

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 17 Retirement benefit schemes

#### Defined contribution schemes

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.

The charge to profit or loss in respect of defined contribution schemes was £4,965 (2021 - £4,093).

### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 1 April 2021	Movement in funds		Balance at 31 March 2022
	Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	
Personal Protective Equipment fund	2,500	(2,500)	-	-	-	-	-
Salaries fund	20,000	(20,000)	-	-	-	-	-
IT equipment fund	9,998	(1,173)	(8,825)	-	-	-	-
Improvements fund	-	-	-	-	11,700	(11,700)	-
	<u>32,498</u>	<u>(23,673)</u>	<u>(8,825)</u>	<u>-</u>	<u>11,700</u>	<u>(11,700)</u>	<u>-</u>

The Personal Protective Equipment fund represents a grant received to assist with the purchase of PPE supplies and was expensed in the year.

The Salaries fund represents a grant received to cover the cost of salaries and was expensed in the year.

The IT equipment fund represents a grant received to cover the cost of IT equipment. The equipment was purchased in the year and capitalised. The transfer of £8,825 represents the transfer of the asset to the General fund. The residual funds left after the purchase of the asset was expensed in the year on other related IT costs.

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Transfers	Balance at 1 April 2021	Movement in funds Incoming resources	Balance at 31 March 2022
	£	£	£	£
Reserve fund	25,000	25,000	-	25,000

The Trustees have designated £25,000 to a Reserve fund to cover running costs of the Centre should there be a period of income shortfall.

### 20 Operating lease commitments

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:

	2022 £	2021 £
Within one year	33,270	33,270
Between two and five years	67,951	132,071
In over five years	-	30,850
	<u>101,221</u>	<u>196,191</u>

### 21 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>70,787</u>	<u>31,665</u>

There were no other disclosable related party transactions during the year (2021 - none).

**EASTBOURNE AREA PARENTS' ACTION GROUP**

England & Wales - Charity number 1048192

---

# Accounts

---

Charity Registration No. 1048192

Company Registration No. 03064468 (England and Wales)

**EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING  
DISABILITIES)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**



**Caladine**

Chartered Certified Accountants

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr N Askew Mrs M Fellows-Poole Ms A Newton-Marcial Mrs P Robotham Mrs N Roberts Mr P Vallet Mrs J Shacklock	(Appointed 29 June 2021)
<b>Charity number</b>	1048192	
<b>Company number</b>	03064468	
<b>Principal address</b>	Chalk Farm Learning Disabilities Centre Coopers Hill Willingdon Eastbourne East Sussex BN20 9JD	
<b>Registered office</b>	Chalk Farm Learning Disabilities Centre Coopers Hill Willingdon Eastbourne East Sussex BN20 9JD	
<b>Independent examiner</b>	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

---

# **EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)**

## **CONTENTS**

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Statement of financial position	6 - 7
Notes to the financial statements	8 - 19

---

# **EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2021**

---

The Trustees present their annual report and financial statements for the year ended 31 March 2021.

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 Memorandum and Articles, the Companies Act 2006 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)".

#### **Objectives and activities**

The charity's primary objects continue to be the support of people with learning difficulties and autism, primarily in the Eastbourne and Hailsham area.

#### **Public benefit**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The Charity had 30 to 40 Students each week on register during this fiscal year.

The year has certainly been challenging due to the continuing influence of Covid 19 and the subsequent imposed restrictions. Lockdown and closure of the hotel and ability to run the various functions that provide additional income potentially made it extremely difficult for the charity to survive.

It was necessary to both close the hotel and send students home with little expectation of them being able to return to the centre for many months and the prospect of no income placing the charity in an unviable position. However, due to determined efforts to provide the services necessary for the wellbeing of our students and with the support of the local authorities, particularly East Sussex County Council, Government grants, the Government furlough scheme and Local Authority grants we were able to successfully deliver a full programme of on-line and 'at home' activities to our students. This enabled the charity to maintain enough income to meet its obligations.

When unable to attend their usual sessions at chalk farm learning disabilities centre our students continued to receive training and contact by receiving weekly workbooks, parcels of cooking ingredients and horticultural supplies, also a full number of weekly events including family quizzes, on-line disco, student zoom meetings, on-line baking classes, exercise classes and weekly support phone calls for students, parents, and carers. A secure student Facebook group was also set up.

As covid19 restrictions eased the charity invited its students, a small group at a time, to return to the centre with an initial re-introduction consisting of a picnic in the gardens before returning to their in-house training.

Although most staff were on furlough during this period the remaining staff managed to provide all the on-line training and activities provided and the trustees are incredibly grateful for their essential contribution to the wellbeing of our students and success of the charity.

In view of the covid19 restrictions the trustee's meetings were conducted on-line, and, due to the unpredictable effects of the lockdown and uncertainties this year, the meetings were conducted at two weekly intervals. This enabled trustees to keep up with a very fluid situation and provide the necessary support required during a particularly difficult period. They continued to provide active advice and assistance to staff.

Fundraising efforts continued throughout the year and although we have had some success the effect of the pandemic has meant that companies that were proposing to assist with various ongoing schemes have been unable to do so. We wish them well for the future and hope they are all able to successfully ride out the storm.

# **EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

---

It was with great regret that the charity learnt of the death of a valued member of staff due to contracting covid19 whilst on furlough. She provided so many of our students with considerable care and attention over many years and will be missed by us all.

What is happening now?

I am pleased to report that the hotel has reopened, and a limited number of functions have been able to take place. The charity has welcomed back previously furloughed colleagues and its students to both the hotel and its gardens and the students are once again happily settled in enjoying their training amongst friends and staff.

### **Financial review**

There was a significant reduction in turnover for events held at the center during the year as a consequence of Covid. However increased income for training, at the availability of government grants, has enabled the Charity to record a surplus on operations for the year of £68,202. Reserves have therefore increased to £131,319 as at 31 March 2021.

### **Reserves Policy**

It is the policy of the charity that free reserves which have not been designated for a specific use should be maintained at a level equivalent to three month's fixed operational expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. A sum of £25,000 has been set aside in a designated fund to be reviewed in due course depending upon circumstances of the Centre.

### **Risk policy**

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The charity is a company limited by guarantee and does not have a share capital.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Askew

Mrs M Fellows-Poole

Ms A Newton-Marcial

Mrs P Robotham

Mrs N Roberts

Mr P Vallet

Mrs J Shacklock

(Appointed 29 June 2021)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trust is run on a day by day basis by the Centre Manager and support staff who report to the Trustees.

# **EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

---

### **Statement of Trustees' responsibilities**

The Trustees, who are also the directors of Eastbourne Area Parents Action Group (Learning Disabilities) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

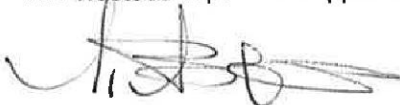
In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies with Part 15 of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.



**Mr N Askew**  
**Trustee**

30 November 2021

# **EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)**

---

I report to the Trustees on my examination of the financial statements of Eastbourne Area Parents Action Group (Learning Disabilities) (the charity) for the year ended 31 March 2021.

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

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



**John Caladine, FCCA CTA FCIE**

Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: 30 November 2021

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	2020 £
<b>Income from:</b>					
Donations and legacies	3	306,285	32,498	338,783	244,696
Charitable activities	4	9,628	-	9,628	173,454
Other income	5	4,500	-	4,500	4,500
<b>Total income</b>		<b>320,413</b>	<b>32,498</b>	<b>352,911</b>	<b>422,650</b>
<b>Expenditure on:</b>					
Raising funds	6	603	-	603	587
Charitable activities	7	260,433	23,673	284,106	405,203
<b>Total resources expended</b>		<b>261,036</b>	<b>23,673</b>	<b>284,709</b>	<b>405,790</b>
<b>Net incoming resources before transfers</b>		<b>59,377</b>	<b>8,825</b>	<b>68,202</b>	<b>16,860</b>
Gross transfers between funds	18	8,825	(8,825)	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>68,202</b>	<b>-</b>	<b>68,202</b>	<b>16,860</b>
Fund balances at 1 April 2020		63,108	-	63,108	46,248
<b>Fund balances at 31 March 2021</b>		<b>131,310</b>	<b>-</b>	<b>131,310</b>	<b>63,108</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	12		66,358		69,560
<b>Current assets</b>					
Inventories	13	750		750	
Trade and other receivables	14	60,215		27,927	
Cash at bank and in hand		77,736		17,271	
		<u>138,701</u>		<u>45,948</u>	
<b>Current liabilities</b>	15	<u>(73,749)</u>		<u>(52,400)</u>	
Net current assets/(liabilities)			64,952		(6,452)
<b>Total assets less current liabilities</b>			<u>131,310</u>		<u>63,108</u>
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds:					
Reserve fund		25,000		-	
		<u>25,000</u>		<u>-</u>	
General unrestricted funds	19	106,310		63,108	
			<u>131,310</u>		<u>63,108</u>
			<u>131,310</u>		<u>63,108</u>

# **EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)**

## **STATEMENT OF FINANCIAL POSITION (CONTINUED)**

***AS AT 31 MARCH 2021***

---


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 2021.

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 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 30 November 2021



**Mr N Askew**  
**Trustee**

**Company Registration No. 03064468**

# **EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

---

### **1 Accounting policies**

#### **Company information**

Eastbourne Area Parents Action Group (Learning Disabilities) is a private company limited by guarantee incorporated in England and Wales. The registered office is Chalk Farm Learning Disabilities Centre, Coopers Hill, Willingdon, Eastbourne, East Sussex, BN20 9JD.

#### **1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's Memorandum of Association and Articles, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the date of this report, there still remains some uncertainty regarding the potential impact of the Coronavirus and the economic consequences which may result from government policies to contain the spread. There is a risk of future lockdowns and future government policies are unknown. However, the Trustees are confident that the Trust has sufficient reserves to continue operations and continue to use the going concern basis as appropriate in the preparation of these accounts.

#### **1.3 Charitable funds**

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

#### **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. Grants and 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.

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### 1 Accounting policies (Continued)

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.

The charity provide training and educational facilities for marginalised and vulnerable adults via its operation as an Event Centre.

#### 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.

All expenditure is accounted for on an accruals basis. Management and administration costs are those incurred with administration of the Charity and compliance with constitutional and statutory requirements.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

#### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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 basis:

Leasehold property	Over the term of the lease
Fixtures, fittings & equipment	15% on a reducing balance basis
Computer equipment	20% straight line

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 non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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 Inventories

Inventories are stated at the lower of cost and estimated selling price and represents food and consumables unsold at 31 March 2021.

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies (Continued)

#### 1.9 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.

#### 1.10 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 trade and other receivables 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 trade and other payables 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 payables 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 payables 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.

#### 1.11 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.

#### 1.12 Retirement benefits

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

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 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 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations and gifts	7,559	-	7,559	14,453
Grants	298,726	32,498	331,224	230,243
	<u>306,285</u>	<u>32,498</u>	<u>338,783</u>	<u>244,696</u>
<b>For the year ended 31 March 2020</b>	<u>244,696</u>	<u>-</u>		<u>244,696</u>
<b>Grants receivable for core activities</b>				
Training grants	201,875	-	201,875	214,183
Other grants	40,959	32,498	73,457	16,060
Coronavirus Job Retention Scheme	55,892	-	55,892	-
	<u>298,726</u>	<u>32,498</u>	<u>331,224</u>	<u>230,243</u>

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 4 Charitable activities

	2021	2020
	£	£
Accommodation	2,553	39,755
Bar sales	1,120	29,826
Catering and Food sales	39	95,111
Function deposit	4,046	5,930
Room hire	1,870	2,832
	<u>9,628</u>	<u>173,454</u>

### 5 Other income

	2021	2020
	£	£
Other income (nursery rent)	<u>4,500</u>	<u>4,500</u>

The lease rental payments to Eastbourne Borough Council include the Nursery land and facilities. This rent is refunded by the Nursery owners as this should be on a separate lease. The legal work for this has never fully been completed.

### 6 Raising funds

	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	<u>603</u>	<u>587</u>

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 7 Charitable activities

	2021 £	2020 £
Staff costs	172,769	228,208
Consumables	2,977	1,496
Drink	860	19,758
Environmental services	2,708	2,206
Food purchases	4,608	29,024
Linen	1,751	9,015
Wedding services	-	5,042
Contract staff	-	2,196
Booking costs	-	5,450
Light and heat	13,986	17,943
Licences	1,010	1,712
Previous year - Sales adjust	14,046	-
	<u>214,715</u>	<u>322,050</u>
Share of support costs (see note 8)	59,058	74,022
Share of governance costs (see note 8)	10,333	9,131
	<u>284,106</u>	<u>405,203</u>
<b>Analysis by fund</b>		
Unrestricted funds	260,433	405,203
Restricted funds	23,673	-
	<u>284,106</u>	<u>405,203</u>

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 8 Support costs

	Support costs £	Governance costs £	Total 2021 £	Support costs £	Governance costs £	Total 2020 £
Depreciation	12,027	-	12,027	11,087	-	11,087
Rent and rates	28,279	-	28,279	46,599	-	46,599
Insurance	2,344	-	2,344	2,203	-	2,203
Repairs and maintenance	8,417	-	8,417	11,597	-	11,597
Fines and penalties	-	-	-	(1,464)	-	(1,464)
Postage and stationery	1,931	-	1,931	1,316	-	1,316
Telephone and fax	3,971	-	3,971	1,666	-	1,666
Sundry	2,089	-	2,089	1,018	-	1,018
Legal and professional	-	1,725	1,725	-	1,085	1,085
Independent examination	-	900	900	-	720	720
Accountancy	-	4,761	4,761	-	4,730	4,730
Bank charges	-	2,947	2,947	-	2,596	2,596
	<u>59,058</u>	<u>10,333</u>	<u>69,391</u>	<u>74,022</u>	<u>9,131</u>	<u>83,153</u>
<u>Analysed between</u>						
Charitable activities	<u>59,058</u>	<u>10,333</u>	<u>69,391</u>	<u>74,022</u>	<u>9,131</u>	<u>83,153</u>

### 9 Trustees

None of the Trustees received any remuneration or benefits from the charity during the year (2020:£nil).

### 10 Employees

The average monthly number of full and part-time employees during the year was:

	2021 Number	2020 Number
Centre staff	13	24
Administration	1	1
Total	<u>14</u>	<u>25</u>

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 10 Employees (Continued)

<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	162,539	214,528
Social security costs	6,137	9,273
Other pension costs	4,093	4,407
	<u>172,769</u>	<u>228,208</u>

There were no employees whose annual remuneration was £60,000 or more.

### 11 Intangible fixed assets

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2020 and 31 March 2021	15,000
<b>Amortisation and impairment</b>	
At 1 April 2020 and 31 March 2021	15,000
<b>Carrying amount</b>	
At 31 March 2021	-
At 31 March 2020	-

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Property, plant and equipment	Leasehold property	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2020	83,829	121,889	205,718
Additions	-	8,825	8,825
At 31 March 2021	<u>83,829</u>	<u>130,714</u>	<u>214,543</u>
<b>Depreciation and impairment</b>			
At 1 April 2020	45,320	90,838	136,158
Depreciation charged in the year	5,590	6,437	12,027
At 31 March 2021	<u>50,910</u>	<u>97,275</u>	<u>148,185</u>
<b>Carrying amount</b>			
At 31 March 2021	<u>32,919</u>	<u>33,439</u>	<u>66,358</u>
At 31 March 2020	<u>38,509</u>	<u>31,051</u>	<u>69,560</u>
<b>13 Inventories</b>		<b>2021</b>	<b>2020</b>
		£	£
Stock of Products		750	750
<b>14 Trade and other receivables</b>		<b>2021</b>	<b>2020</b>
<b>Amounts falling due within one year:</b>		£	£
Trade receivables		58,715	26,427
Other receivables		1,500	1,500
		<u>60,215</u>	<u>27,927</u>

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 15 Current liabilities

	Notes	2021 £	2020 £
Other taxation and social security		300	4,851
Deferred income	16	45,412	1,350
Other payables		24,717	44,199
Accruals		3,320	2,000
		<u>73,749</u>	<u>52,400</u>

### 16 Deferred income

	2021 £	2020 £
Arising from Event Centre income invoiced in advance	<u>45,412</u>	<u>1,350</u>

### 17 Retirement benefit schemes

#### Defined contribution schemes

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.

The charge to profit or loss in respect of defined contribution schemes was £4,093 (2020 - £4,407).

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2021
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Personal Protective Equipment fund	-	2,500	(2,500)	-	-
Salaries fund	-	20,000	(20,000)	-	-
IT equipment fund	-	9,998	(1,173)	(8,825)	-
	-	32,498	(23,673)	(8,825)	-

The Personal Protective Equipment fund represents a grant received to assist with the purchase of PPE supplies and was expensed in the year.

The Salaries fund represents a grant received to cover the cost of salaries and was expensed in the year.

The IT equipment fund represents a grant received to cover the cost of IT equipment. The equipment was purchased in the year and capitalised. The transfer of £8,825 represents the transfer of the asset to the General fund. The residual funds left after the purchase of the asset was expensed in the year on other related IT costs.

### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Transfers	Balance at 31 March 2021
	£	£	£
Reserve fund	-	25,000	25,000
	-	25,000	25,000

The Trustees have designated £25,000 to a Reserve fund to cover running costs of the Centre should there be a period of income shortfall.

# EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

### 20 Operating lease commitments

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:

	2021 £	2020 £
Within one year	33,270	30,850
Between two and five years	132,071	123,400
In over five years	30,850	61,700
	<u>196,191</u>	<u>215,950</u>

### 21 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	<u>31,665</u>	<u>27,558</u>

There were no other disclosable related party transactions during the year (2020 - none).