

**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**

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<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	

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

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

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

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

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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**

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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**

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### **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	
		138,701		45,948	
<b>Current liabilities</b>	15	(73,749)		(52,400)	
Net current assets/(liabilities)			64,952		(6,452)
<b>Total assets less current liabilities</b>			131,310		63,108
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds:					
Reserve fund		25,000		-	
		25,000		-	
General unrestricted funds	19	106,310		63,108	
			131,310		63,108
			131,310		63,108

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

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

**AS AT 31 MARCH 2021**

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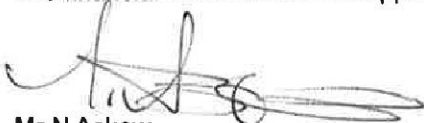
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

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**

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### **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**

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#### **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**

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### **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)

Employment costs	2021 £	2020 £
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

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

# 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	83,829	130,714	214,543
<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	50,910	97,275	148,185
<b>Carrying amount</b>			
At 31 March 2021	32,919	33,439	66,358
At 31 March 2020	38,509	31,051	69,560

### 13 Inventories

	2021 £	2020 £
Stock of Products	750	750

### 14 Trade and other receivables

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade receivables	58,715	26,427
Other receivables	1,500	1,500
	60,215	27,927

# 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 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**

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### **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>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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.

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

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