

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

Trustees	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)
Charity number	1048192	
Company number	03064468	
Principal address	Chalk Farm Learning Disabilities Centre Coopers Hill Willingdon Eastbourne East Sussex BN20 9JD	
Registered office	Chalk Farm Learning Disabilities Centre Coopers Hill Willingdon Eastbourne East Sussex BN20 9JD	
Independent examiner	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

	Page
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)

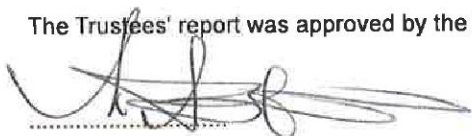
EASTBOURNE AREA PARENTS ACTION GROUP (LEARNING DISABILITIES)

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 £
Income from:						
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
Total income		320,702	11,700	332,402	320,413	352,911
Expenditure on:						
Raising funds	6	1,998	-	1,998	603	603
Charitable activities	7	378,370	11,700	390,070	260,433	284,106
Total expenditure		380,368	11,700	392,068	261,036	284,709
Gross transfers between funds	18	-	-	-	8,825	(8,825)
Net (expenditure)/income for the year/						
Net movement in funds		(59,666)	-	(59,666)	68,202	68,202
Fund balances at 1 April 2021		131,310	-	131,310	63,108	63,108
Fund balances at 31 March 2022		71,644	-	71,644	131,310	131,310

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 £	£
Fixed assets					
Property, plant and equipment	12		60,942		66,358
Current assets					
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	
Current liabilities	15	(148,366)		(73,749)	
Net current assets			10,702		64,952
Total assets less current liabilities			71,644		131,310
Income funds					
<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.

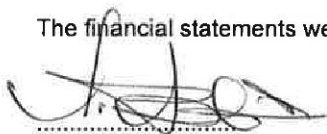
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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>
Grants receivable for core activities						
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>
Analysis by fund		
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 Number	2021 Number
Centre staff	19	13
Administration	1	1
Total	<u>20</u>	<u>14</u>
 Employment costs	 2022 £	 2021 £
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

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

12 Property, plant and equipment

	Leasehold property £	Fixtures, fittings & equipment £	Total £
Cost			
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
Depreciation and impairment			
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
Carrying amount			
At 31 March 2022	27,329	33,613	60,942
At 31 March 2021	32,919	33,439	66,358

13 Inventories

	2022 £	2021 £
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	<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	<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	<u>104,968</u>	<u>42,712</u>
Deferred income at 31 March 2022	<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				Movement in funds		
	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
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).