

PARKSIDE(ALDERSHOT & DISTRICT LEARNING DISABILITY)

England & Wales · Charity number 1154756

Details

Status Registered

Legal form CIO

Registered 2013-11-26

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

Contact

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Aldershot Learning Disability
57 Guildford Road
Aldershot
Hampshire
GU12 4BP

Phone 01252313103

Email admin57@parksidealdershot.co.uk

Website www.parksidealdershot.co.uk

Activities

Objects: (1)THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND THEIR FAMILIES, DEPENDANTS AND CARERS, AND TO PREVENT LEARNING DISABILITIES FOR THE PUBLIC BENEFIT AND(2)TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION OR LEISURE TIME OCCUPATION FOR PEOPLE WHO HAVE NEED THEREOF BY REASON OF LEARNING DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.“LEARNING DISABILITY” MEANS ANY DEVELOPMENTAL DISABILITY OF THE MIND, AND ANY ASSOCIATEDCONDITION HOWSOEVER CAUSED AND WHETHER MILD, MODERATE OR SEVERE.

Activities: Parkside provides children & adults with learning disabilities, living in the NE Hants and W Surrey the opportunity to develop their individual skills and take part in activities in their local community. We offer Work Experience, Life Skill Training, and the opportunity to develop Social Skills as well as providing Respite to parents and carers.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Hampshire
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£627,982	£625,182	£894,552	15
2024-09-30	£602,939	£606,096	£891,752	16
2023-09-30	£565,040	£516,040	£894,909	16
2022-09-30	£466,447	£501,290	-	-
2021-09-30	£489,331	£447,583	-	-

Trustees

Name	Role	Appointed
Andrew Wiltshire		2023-12-07
Dominic Langdon		2025-04-01
Dr Hester Wain		2020-09-29
Ian Harrison		2024-08-19
Joseph Finlay		2024-07-04
Kate Nixon		2021-04-13
Ken Baker		2022-04-05
Nikki Parkhill		2022-04-05
Peter Clanchy		2023-04-18
Wanda Arden		2019-12-10

Accounts

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

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PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Trustees

Joseph Finlay, Chairman
Peter Clanchy, Treasurer
Kate Nixon, Trustee
Wanda Arden, Trustee
Dominic Langdon, Trustee (Appointed 1 April 2025)
Christopher Harris, Trustee (Resigned 1 April 2025)
Nikki Parkhill, Trustee
Elizabeth Harris, Trustee (Resigned 1 April 2025)
Ken Baker, Trustee
Dr Hester Wain, Trustee
Andrew Wiltshire, Trustee
Ian Harrison, Trustee

**Charity registered
number**

1154756

Principal office

Guildford Road
Aldershot
Hampshire
GU12 4BP

Independent auditors

Mantax Lynton
Chartered Accountants
Statutory Auditors
Suite 207 Equitable House
7 General Gordon Square
London
SE18 6FH

Bankers

Lloyds Bank PLC
115 Victoria Road
Aldershot
Hampshire
GU11 1JQ

Nationwide Building Society
Northampton

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2025

The chairman presents his statement for the year.

This Report is for the period 1st October 2024 – 30th September 2025, Parkside's Financial Year.

This year has been one of success for Parkside, with our services being delivered with the same commitment and community spirit that has always been the cornerstone of our work. We have even experienced some growth in services, despite the challenges faced across the wider sector.

It has also been a year of change within our Trustee Board. Both Chris Harris and Liz Harris stepped down from their roles during the year, and we extend our sincere thanks to them for their dedicated service and contributions to the organisation. Their support has played an important part in shaping Parkside's progress.

Our services have continued to thrive, with several notable developments. The collaboration with Hampshire County Council on the Saturday Zone project formally concluded due to grant challenges within HCC's budget. Although the original funding was due to end in March 2025, we were pleased to successfully secure an extension that allowed the project to continue until the end of July 2025. This extension ensured continuity for the children who attend, many of whom will continue their journey with us through the JET Club or the LIFE Project as they move into college leaving age.

We were also proud to take part in this year's Rushmoor in Bloom competition. The front raised beds, which have received many positive comments from Friends of Parkside and members of the public visiting the park, represented our ongoing commitment to maintaining a welcoming environment. Although the extended period of hot weather affected the beds ahead of judging, the inspectors recognised the effort that had gone into them and awarded us both silver and bronze certificates a testament to the dedication of our staff and volunteers.

The LIFE Project continues to go from strength to strength. Engagement remains high, and we have begun developing new plans to explore how best to expand the project further from January 2026. The need for meaningful opportunities for young adults leaving education remains significant, and we are excited about the potential to grow this provision in a thoughtful and sustainable way.

Volunteering continues to play a vital role in the success of Parkside. We are fortunate to benefit from a committed team who support activities across our clubs and services. In April, we launched a work-experience reception scheme to enhance the Wednesday drop-in sessions for disco and football. On alternate weeks, two of our service users have been gaining valuable front-of-house experience. This initiative has provided these individuals with important social and practical skills, proving to be a rewarding project for all involved. Our wider group of volunteers also contribute tirelessly to ensure our clubs run efficiently and remain enjoyable for everyone.

One of the highlights of our volunteer involvement this year was the Metro Bank volunteering day held on Friday 29 November. Their efforts were focused on preparing the centre for Christmas, and once again they transformed the building beautifully, helping to create a festive atmosphere enjoyed by all.

We are deeply grateful for the generous grants and donations we have received throughout the year. A grant from Investec enabled us to deliver several valuable training opportunities for the LIFE Project group, including First Aid and Food Hygiene courses led by professional trainers. The funding also supported travel training to London, complemented by the shorter free journeys provided by SW Trains. A successful application to the Rushmoor Lottery allowed us to purchase induction hobs and a tablet to support the development of cookery skills a request led by staff and cooking sessions are now underway. Farnborough Airport kindly awarded £500 towards the purchase of two hot composters for our garden group, and a Tesco Groundworks grant funded the installation of a new summer house, completed through several dedicated volunteer sessions.

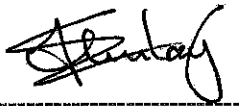
Alongside these grants, we also wish to recognise the many donations large and small that have supported Parkside throughout the year. Sodexo once again provided every service user with Easter Eggs and Christmas chocolates, a gesture that brought joy across the centre. We are also indebted to our regular supporters including Jim Goodman, Aldershot & District Allotment Association, Farnborough Not Forgotten Club, Aspire,

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

Blackwater Valley Runners, Rushmoor Rotary Club, Mr Colin McKenzie, J.K and many others whose generosity enables us to maintain our services and undertake new projects.

Finally, I would like to express my heartfelt thanks to our staff team. Their tireless dedication ensures that every service user enjoys a rich and meaningful experience at Parkside. Their enthusiasm for fundraising remains outstanding, with the Summer of Fun Week now firmly established in our annual calendar. The energy, creativity and commitment they bring to this event and to their work throughout the year are truly remarkable. Parkside continues to flourish because of the collective efforts of our staff, volunteers, supporters and community partners, and I am proud to present this report as a reflection of their hard work.



Joseph Finlay
Chair of Trustees
Date:

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Trustees present their annual report together with the audited financial statements of the Parkside (Aldershot and District Learning Disability) for the year 1 October 2024 to 30 September 2025.

Structure, governance and management

a. Constitution

Parkside (Aldershot and District Learning Disability) is a registered charity, number 1154756, and is constituted under a Trust deed.

The principal objective of the charity is to provide support to both children and adults with a learning disability and or autism to support all opportunities for them to develop their individual skills and take part in activities within the local community. Individual needs can vary from requiring support to socialise with friends, to participating in leisure activities, meeting new people, developing life skills and providing respite for other family members. By reaching out into the community, Parkside aims to develop and strengthen its links with its residents and organisations, creating opportunities for everyone to be involved and included.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Governing Document.

c. Organisational structure and decision-making policies

The Trustees are the governing body of the charity and control the management and direction of its affairs. The Trustees shall consist of a minimum of four members, which number constitutes a quorum. Trustees take decisions as necessary in the best interests of Parkside as a whole. The day to day running of the charity is the responsibility of the Senior Managers, who report directly to the Chairman of the Trustees.

d. Induction and training of Trustees

There is an Induction procedure in place for all new Trustees to follow to make them familiar with how Parkside operates and the services provided.

e. Pay policy for key management personnel

The pay for all staff is reviewed annually by the Trustees and Senior Managers.

f. Related party relationships

None of the Trustees receive remuneration or other benefit from their work with the charity. In the current and prior year no other related party transactions were identified.

g. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, especially those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Plans for future periods

The Trustees will endeavour to provide the same level of services as before or as many as resources will allow. This may be affected by outside factors such as government and local authority funding cuts. We will continue to monitor any such developments.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission Guidance and Public Benefit documents especially CC3 'The essential trustee: what you need to know, what you need to do', CC25 'Charity Finances: Trustee essentials' and the 'charity Governance Code'.

b. Strategies for achieving objectives

The Trustees adopt a flexible approach to achieving the objectives. Services are reviewed constantly to assess if the best service is being provided.

c. Activities undertaken to achieve objectives

All activities undertaken are ultimately aimed at achieving objectives and meeting the needs of our service users. For example, our commitment to delivering a quality service; by all Trustees being involved in attending the various groups and activities that Parkside organise. Trustees undertake audits both observational and procedural.

Achievements and performance

a. Services, clubs and activities

Parkside delivers 11 services, clubs and activities, which are summarised below, to approximately 150 service users, many of whom access more than one service. Our fully equipped Sensory Suite is based at Parkside. Sessions must be pre-booked, and carers must have completed the relevant training to book the suite.

PIP – Personal Improvement Plan

A day service for adults. This service is based at Parkside, and many of the exciting activities and specific sessions are delivered at our site in Aldershot. Sometimes if we are using community facilities we will go offsite and have our own minibuses to safely transport our clients.

The Life Project

A successful day service designed for younger adults to focus on maintaining and developing essential life skills. Every 4/6 weeks a programme of activities is developed which has a focus on a specific life skill and service users work as a group towards achieving realistic outcomes.

Gateway Club

A lively evening social club with a wide range of activities including, sports, discos, live music and more.... Held at Parkside for those aged over 30.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Achievements and performance (continued)

JET

A popular evening social club with a wide range of activities including talent shows, stand up, disco, bingo and much more..... Held at Parkside for those aged 18+

Drop-in Session x 3

Drop-ins are a fantastic opportunity to join in with Parkside activities. Options include Karaoke, Creative Arts, Music and Dance and a Football session played on a local 3G pitch.

Garden Club

A fun, friendly club that works in Parkside's Garden. Service users can develop their skills and interest in gardening within a safe environment.

Saturday Zone

This club provides young people aged 8 – 18 years with the opportunity to socialise with their peer group and develop and practice social and daily living skills both at Parkside and out in the community.

1:1 Support for Adults

A service offering individual support for adults with learning disabilities. The aim to enable them to access a wide range of social, educational and recreational activities within the local community.

Gardening in the Community

Gardening in the community. A hands-on group which provides a gardening service for residents and valuable work experience for service users

b. Review of services

Parkside has Quality Assurance measures in place and continues to undertake quarterly audits against set criteria with outcomes considered and discussed at Trustee meetings.

c. Refurbishment

In late 2024 the roof was encapsulated and is now watertight having been prone to periodic leaks over the years.

Financial review

a. Financial Position

Parkside is in a strong financial position. The sale of the property at Gillian Avenue contributed to the increase of liquid and semi liquid funds in 2024 which continued throughout the year. At the balance sheet date, the charity has bank balance of £161,405 and the value of investments held through Brewin Dolphin amounted to £510,926. During the year the charity earned income from investments of £62,045 which comprises interest, dividend and unrealised gain on investment portfolio held with Brewin Dolphin.

During the year, Parkside earned total income of £599,799 and had net worth of £894,552 at balance sheet date.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

b. Reserves policy

Parkside intends to continue to finance current activities whilst maintaining sufficient reserves to meet any unexpected costs.

To ensure that Parkside will be able to manage future unforeseen expenses, readily available funds are identified to be able to meet 6 months of normal expenditure (approximately £300,000) without recourse to services income. This is identified such that at least 2 months expenses (£100,000) can be met from cash reserves and a further 4 months expenditure (£200,000) met with certainty from other sources.

Total cash held in Parkside's 2 bank accounts is enough to meet 2 months of expenditure and is kept above £100,000, though in exceptional circumstances, it could be temporarily reduced.

Should it be needed, £200,000 can be drawn down over 6 months from Brewin Dolphin investments with little impact on receipts of interest and dividends. However, the larger the amount drawn down the larger the effect on the return achieved by the investments. All investments with Brewin Dolphin are available should they be needed, though it is preferable to plan any changes well in advance.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

c. Investment Policy

- Funds, additional to operational needs, are invested through Brewin Dolphin. Brewin Dolphin charge 0.8% of funds managed annually equating to £4,000 on a £500,000 investment.

Funds needed for operations and Funds available for investments

Adequate funding is critical to be sure of being able to continue operations and for auditors to be satisfied that the Trust is a going concern. Trustees previously considered that sufficient funds should be held in cash or other liquid forms to meet all operational expenses for a three to six-month period. Average monthly expenditure in 2024/25 was £51,843 indicating that cash balances of £155,000 would need to be available under normal circumstances to support operations for 3 months. Confirmed income due from local government sources should be considered alongside actual cash in meeting the cash requirement.

During 2024/25, combined Lloyds and Nationwide balances held at the end of the month varied between £137,000 and £213,000 and received interest of 1.5% to 2.0% on balances.

Holding £161,405 in cash for operational purposes, leaves £510,926 available for capital expenditure or investing from a total of £672,331.

In addition to borrowing criteria, the Trust's Governing Document specifies that Parkside invest funds to the same conditions as permitted by the Trustee Act 2000 (Section 4) and invest money, not immediately required for its purposes, as may be thought fit. (Section 6). Trustees have collective responsibility for the investment policy and, as the charity is expected to continue in perpetuity, have chosen to invest available funds on a medium to long term basis.

Current investments through Brewin Dolphin are diversified mainly across fixed interest bonds and equities. Historically, equities outperform bonds and over the long term this is expected to continue. Including a proportion of fixed interest investments with equity stocks provides a buffer which restricts overall losses when equities lose value but also restricts profits when equity values increase. To some extent, this buffer, also duplicates the effect that holding cash in low interest bank accounts has.

Consideration has been given to investing in environmental, ethical and green equities and further consideration for investing perhaps £5,000 has been suggested for future consideration.

Investment Choices - Risk Categories

To manage investments, Parkside uses Brewin Dolphin, where 10 risk categories have been identified, each risk category reflecting a combination of investments from within each asset class (equities, fixed income etc.). Performance in Stock Markets is measured according to asset classes which are given indices and plotted to illustrate trends and provide comparisons.

Brewin Dolphin risk levels reflect low (1) to high (10) risk.

(a) risk levels 1 to 3 - predominantly bonds (fairly safe)

(b) risk levels 4 to 6 - predominantly equities (some risk)

(c) risk levels 7 & 8 - higher proportion of equities with more risk and potentially better returns

(d) risk levels 9 & 10 - include venture capital and contingent liabilities

Currently, Parkside's investments are selected using risk level 6, which includes fixed interest bonds and equities in UK companies and non-UK companies.

Over the last 5 years, investments in gilts and bonds (e.g. Risk level 3) have increased by 17% and investments in equities (e.g. Risk level 8) have grown by 72%.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Historic trends are unlikely to repeat exactly but the longer the term, the more likely equity returns will exceed bond interest. This suggests that whilst investments can go down as well as up, Parkside investments could produce better returns using risk level 8 rather than risk level 6 and have sufficient resources to absorb potential volatility in the stock market.

Risk level 7 would be expected to produce better returns than level 6 with more equities and less fixed interest but would also reduce potential profits. For similar reasons, level 8 would potentially increase potential profits more than level 7 with a slight reduction in the risk of making a loss. In general, potential profits in equities exceed expected fixed interest income.

Risk levels 9 and 10 introduce choices that could also bring reputational damage to the trust, were such investments to fail, and are considered unwise.

The contents of investments at Risk Level 6 to Risk Level 8 are compared in the following table.

Equities represent company shares and fixed income concerns company and government bonds. Alternatives provide the investment managers the opportunity to take up any opportunity that might arise or to mitigate against investment risks within a portfolio and can include unregulated funds.

Category	Equities (%)	Fixed Income (%)	Alternatives (%)
Risk level 6	68.5	19.5	12.0
Risk level 7	83.0	9.0	8.0
Risk level 8	97.5	2.5	0.0

With reference to historic stock market indices, the returns on investments at Risk level 6 are compared to those using Risk levels 7 & 8 and shown in the following table.

Value after x Years of investing £1,000

Risk Level	0	5Years	10Years	15Years
6	1000	1550	2350	3500
7	1000	1700	2550	4000
8	1000	1700	2700	4650

Value after x Years of investing £500,000

Risk Level	0	5 Years	10Years	15Years
6	500,000	775,000	1,175,000	1,750,000
7	500,000	850,000	1,275,000	2,000,000
8	500,000	850,000	1,350,000	2,325,000

Investment Policy 2026/27 and 2027/28

It is recommended that Parkside

- 1) Hold £140,000 to £180,000 within Nationwide and Lloyds banks to be adjusted in line with optimum cashflow management and
- 2) Invest £500,000 using Brewin Dolphin's Risk Level 8 subject to reviewing the level of investments in conjunction with operational requirements and future budget plans.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

d. Principal funding and principal risks

Most of the charity's income is generated by the sale of services to individuals and local authorities. Grants and donations account for most of the rest, the timing and frequency of which are both variable and unpredictable.

The Trustees have assessed the major risks, including the possible withdrawal of Local Authorities support, to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks, which are listed in the Business Plan.

e. Going concern

There are adequate financial reserves to meet expenditure in 2024-25 and many years thereafter. The Trustees have considered the risks and have a reasonable expectation that the charity has sufficient resources to continue operating for the foreseeable future and adopt the "going concern" basis in preparing the financial statements.

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

Disclosure of information to auditors

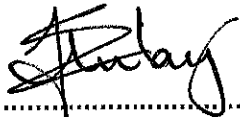
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

Auditors are appointed at the AGM on an annual basis on a recommendation from the Trustees.

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



.....
Joseph Finlay
(Chair of Trustees)

Date:

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

Opinion

We have audited the financial statements of Parkside (Aldershot and District Learning Disability) (the 'charity') for the year ended 30 September 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY) (CONTINUED)

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY) (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained detailed understanding of the industry sector, control environment, legal and regulatory frameworks that are applicable to the Charity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

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



Mantax Lynton

Chartered Accountants
Statutory Auditors

Suite 207 Equitable House

7 General Gordon Square

London

SE18 6FH

Date:

Mantax Lynton are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	39,790	28,183	67,973	88,632
Charitable activities	6	492,674	-	492,674	471,287
Fundraising income	7	5,290	-	5,290	7,078
Investments	8	62,045	-	62,045	35,942
Total income		599,799	28,183	627,982	602,939
Expenditure on:					
Raising funds	9	11,545	4,632	16,177	15,908
Charitable activities	10	588,291	20,714	609,005	590,188
Total expenditure		599,836	25,346	625,182	606,096
Total transfers		-	-	-	-
Net movement in funds		(37)	2,837	2,800	(3,157)
Reconciliation of funds:					
Total funds brought forward		668,713	223,039	891,752	894,909
Net movement in funds		(37)	2,837	2,800	(3,157)
Total funds carried forward		668,676	225,876	894,552	891,752

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

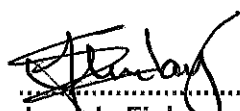
The notes on pages 18 to 37 form part of these financial statements.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	16	232,006	218,704
Investments	17	510,926	455,985
		<u>742,932</u>	<u>674,689</u>
Current assets			
Debtors	18	53,591	64,455
Cash at bank and in hand		161,405	213,499
		<u>214,996</u>	<u>277,954</u>
Current liabilities			
Creditors: amounts falling due within one year	19	(63,376)	(60,891)
Net current assets		<u>151,620</u>	<u>217,063</u>
Total assets less current liabilities		<u>894,552</u>	<u>891,752</u>
Net assets excluding pension asset		<u>894,552</u>	<u>891,752</u>
Total net assets		<u><u>894,552</u></u>	<u><u>891,752</u></u>
Charity funds			
Restricted funds	20	225,876	223,039
Unrestricted funds	20	668,676	668,713
Total funds		<u><u>894,552</u></u>	<u><u>891,752</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Joseph Finlay
 Chair of Trustees



Peter Clanchy
 Treasurer

Date:

The notes on pages 18 to 37 form part of these financial statements.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	2025	2024
	£	£
Cash flows from operating activities		
Net cash used in operating activities	(9,272)	17,429
Cash flows from investing activities		
Dividends, interests and rents from investments	11,840	8,336
Bank interest received	2,660	-
Purchase of tangible fixed assets	(49,926)	(35,769)
Proceeds from sale of investment Property	-	373,982
Purchase of investments	(35,049)	(222,948)
Disposal of investments	40,647	27,169
Movement on investment cash reserve	(12,994)	(9,326)
Net cash (used in)/provided by investing activities	(42,822)	141,444
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(52,094)	158,873
Cash and cash equivalents at the beginning of the year	213,499	54,626
Cash and cash equivalents at the end of the year	161,405	213,499

The notes on pages 18 to 37 form part of these financial statements

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. General information

Parkside (Aldershot and District Learning Disability) is a charity registered with Charity Commission. The charity's registered number and registered office is shown on page 1 of the financial statements.

The presentation currency of the financial statements is the Pound Sterling (£), rounded to the nearest pound.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Parkside (Aldershot and District Learning Disability) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

2. Accounting policies (continued)

2.2 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 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 allocated on the portion of the asset's use.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Short-term leasehold property	- 10% Straight Line
Motor vehicles	- 25% Reducing Balance
Fixtures and fittings	- 20% Straight Line
Computer equipment	- 20% Straight Line
Other fixed assets	- 10% Straight Line

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

3. Income from donations and Grants

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	39,790	3,000	42,790
Grants	-	25,183	25,183
Total 2025	39,790	28,183	67,973

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	36,392	3,216	39,608
Grants	-	49,024	49,024
<i>Total 2024</i>	<i>36,392</i>	<i>52,240</i>	<i>88,632</i>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

5. Grants

	Restricted funds 2025 £	Total funds 2025 £
Farnborough Airport Grant	450	450
HCC for sat zone parents relief payments	16,400	16,400
ESC Lottery Fund	1,150	1,150
RBC Lottery Grant	1,908	1,908
Investec	4,425	4,425
BLackwater Valley Runners (D Porter)	500	500
Tesco Groundworks	350	350
Total 2025	25,183	25,183

	Restricted funds 2024 £	Total funds 2024 £
Farnborough Airport Grant	3,135	3,135
Rushmoor Borough Council	1,000	1,000
HCC (Whole System Approach)	4,999	4,999
HCC (Councilor Withers)	672	672
Tesco Groundworks	1,050	1,050
HCC for sat zone parents relief payments	20,000	20,000
Awards for All	18,168	18,168
Total 2024	49,024	49,024

6. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Service provided to Adults	483,209	483,209
Service provided to children	2,360	2,360
Sensory suite and misc income	7,105	7,105
Total 2025	492,674	492,674

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

4. Donations

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Rushmoor Borough Council	13,365	-	13,365
Anonymous	13,900	-	13,900
Tyas	260	-	260
Webber	120	-	120
Farnborough Not Forgotten Club	1,500	-	1,500
Rushmoor Rotary (Christmas walk)	330	-	330
Pinewood Quilters	92	-	92
J. Goodman, Kuriositte	1,200	-	1,200
Mrs Gubbins	175	-	175
C McKenzie	1,300	-	1,300
K. Fuller	100	-	100
Rushmoor Lottery	1,165	-	1,165
Hart Lottery	204	-	204
S. Mellor	100	-	100
D Langdon	200	-	200
A Hein Jamican Story Garden	150	-	150
N. Halliman	1,000	-	1,000
Misc donations	2,030	-	2,030
Aldershot & District Allotment Assoc	1,550	-	1,550
Forest Dragon Lodge	-	1,000	1,000
T. Hasell	500	-	500
ASL Commercial Roofing	-	2,000	2,000
HMRC Gift Aid	549	-	549
Total 2025	39,790	3,000	42,790

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
2024 Donations			
Donations	36,392	3,216	39,608
Total 2024	36,392	3,216	39,608

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

6. Income from charitable activities (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Service provided to Adults	458,613	458,613
Service provided to children	5,380	5,380
Sensory Suite and misc income	7,294	7,294
<i>Total 2024</i>	<u>471,287</u>	<u>471,287</u>

7. Fundraising income

Income from fundraising events

	<i>Unrestricted funds 2025 £</i>	<i>Total funds 2025 £</i>
JET Fundraising	264	264
Getaway Group	3,246	3,246
Garden Group	632	632
PIP Fundraising	604	604
The Life Project Fundraising	544	544
Total 2025	<u>5,290</u>	<u>5,290</u>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Jet Fundraising	213	213
Getaway group	5,272	5,272
Garden group	259	259
PIP Fundraising	578	578
The Life Project Fundraising	756	756
<i>Total 2024</i>	<u>7,078</u>	<u>7,078</u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

8. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Gain/(loss) on disposal of investment	1,063	1,063
Revaluation Gain/(Loss) on investment	46,482	46,482
Interest income- bank	2,660	2,660
Dividend & interest on investments	11,840	11,840
	<u>62,045</u>	<u>62,045</u>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Rental income	751	751
Gain/(Loss) on disposal of investment	7,124	7,124
Revaluation Gain/(Loss) on investment	15,628	15,628
Interest income - bank	4,102	4,102
Dividend & interest on investments	8,337	8,337
	<u>35,942</u>	<u>35,942</u>

9. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Fundraising costs	8,920	4,632	13,552
Support cost - note 11	2,419	-	2,419
Governance cost - note 12	206	-	206
	<u>11,545</u>	<u>4,632</u>	<u>16,177</u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

9. Expenditure on raising funds (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Fundraising costs	7,431	4,923	12,354
Support costs - note 11	3,306	-	3,306
Governance costs -note 12	248	-	248
	<u>10,985</u>	<u>4,923</u>	<u>15,908</u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Service provided to Adults	344,584	3,486	348,070
Service provided to children	813	15,790	16,603
Support costs -note 11	223,659	1,438	225,097
Governance costs -note 12	19,235	-	19,235
Total 2025	588,291	20,714	609,005
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total 2024 £</i>
Service provided to Adults	313,214	17,995	331,209
Service provided to children	936	21,417	22,353
Support cost - note 11	216,787	3,380	220,167
Governance cost - note 12	16,459	-	16,459
<i>Total 2024</i>	<i>547,396</i>	<i>42,792</i>	<i>590,188</i>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

11. Support costs

	Charitable activities 2025 £	Fundraising 2025 £	Total funds 2025 £
Printing postage and stationeries	4,086	44	4,130
Insurance	2,493	27	2,520
Repair and maintenance	12,277	132	12,409
Bank charges	743	8	751
Cleaning	17,003	183	17,186
Sundry expenses	2,264	24	2,288
Telephone	2,920	32	2,952
Utilities	6,651	72	6,723
Rent	14,692	158	14,850
IT expenses	294	3	297
Admin and management salaries	124,811	1,340	126,151
Depreciation	36,863	396	37,259
Total 2025	225,097	2,419	227,516

Support cost is allocated based on income from respective activities

	Charitable activities 2024 £	Fundraising 2024 £	Total funds 2024 £
Printing postage and stationeries	5,287	79	5,366
Insurance	2,471	37	2,508
Repair and maintenance	9,691	146	9,837
Rates and taxes	600	9	609
Bank charges	496	7	503
Cleaning	14,421	217	14,638
Sundry expenses	2,388	35	2,423
Telephone	3,658	55	3,713
Utilities	8,894	134	9,028
Rent	14,630	220	14,850
IT expenses	1,480	22	1,502
Admin and management salaries	114,275	1,716	115,991
Depreciation	35,947	540	36,487
Loss on disposal of investment property	5,929	89	6,018
Total 2024	220,167	3,306	223,473

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

12. Governance costs

	Charitable activities 2025 £	Fundraising 2025 £	Total funds 2025 £
Accountancy fees	6,682	72	6,754
Auditors' remuneration	3,562	38	3,600
Licence and permits	3,728	40	3,768
Investment management fee	4,397	47	4,444
Professional fees	866	9	875
Total 2025	19,235	206	19,441

Governance cost is allocated based on income from respective activities

	Charitable activities 2024 £	Fundraising 2024 £	Total funds 2024 £
Accountancy fees	3,448	52	3,500
Auditors' remuneration	2,463	37	2,500
Licence and permits	7,167	108	7,275
Investment management fee	2,592	39	2,631
Professional fees	789	12	801
Total 2024	16,459	248	16,707

13. Auditors' remuneration

	2025 £	2024 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	2,700	2,400
Fees payable to the charity's auditor in respect of: All assurance services not included above	3,600	3,600

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

14. Staff costs

	2025	2024
	£	£
Wages and salaries	437,647	413,735
Social security costs	39,783	22,304
Contribution to defined contribution pension schemes	10,575	9,128
	488,005	445,167

The average number of persons employed by the charity during the year was as follows:

	2025	2024
	No.	No.
Administration staff	1	2
Management staff	4	4
Support workers	10	10
	15	16

No employee received remuneration amounting to more than £60,000 in either year.

15. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 30 September 2025, no Trustee expenses have been incurred (2024 - £NIL).

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

16. Tangible fixed assets

	Short-term leasehold property £	Motor Vehicles £	Fixtures, fittings & Equipments £	Other fixed assets £	Total £
Cost or valuation					
At 1 October 2024	393,276	49,594	145,503	25,550	613,923
Additions	49,926	-	-	-	49,926
At 30 September 2025	<u>443,202</u>	<u>49,594</u>	<u>145,503</u>	<u>25,550</u>	<u>663,849</u>
Depreciation					
At 1 October 2024	209,268	41,924	118,322	25,070	394,584
Charge for the year	26,669	1,438	9,099	53	37,259
At 30 September 2025	<u>235,937</u>	<u>43,362</u>	<u>127,421</u>	<u>25,123</u>	<u>431,843</u>
Net book value					
At 30 September 2025	<u>207,265</u>	<u>6,232</u>	<u>18,082</u>	<u>427</u>	<u>232,006</u>
At 30 September 2024	<u>184,008</u>	<u>7,670</u>	<u>27,181</u>	<u>480</u>	<u>219,339</u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

17. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 October 2024	455,985
Additions	35,049
Disposals	(39,584)
Revaluations	46,482
Movement in cash reserve	12,994
At 30 September 2025	<u>510,926</u>
Net book value	
At 30 September 2025	<u>510,926</u>
At 30 September 2024	<u>455,985</u>

18. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	50,487	61,906
Other debtors	437	766
Prepayments and accrued income	2,667	1,783
	<u>53,591</u>	<u>64,455</u>

19. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,518	3,331
Other taxation and social security	9,010	6,553
Other creditors	34,888	32,643
Accruals and deferred income	16,960	18,364
	<u>63,376</u>	<u>60,891</u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

20. Statement of funds

Statement of funds - current year

	Balance at 1 October 2024 £	Income £	Expenditure £	Balance at 30 September 2025 £
Unrestricted funds				
General Funds - all funds	668,713	599,799	(599,836)	668,676
Restricted funds				
Restricted Fund	223,039	28,183	(25,346)	225,876
Total of funds	891,752	627,982	(625,182)	894,552

Statement of funds - prior year

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
Unrestricted funds				
General Funds - all funds	676,395	550,699	(558,381)	668,713
Restricted funds				
Restricted Fund	218,514	52,240	(47,715)	223,039
Total of funds	894,909	602,939	(606,096)	891,752

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	18,509	213,497	232,006
Fixed asset investments	510,926	-	510,926
Current assets	202,617	12,379	214,996
Creditors due within one year	(63,376)	-	(63,376)
Total	668,676	225,876	894,552

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	27,026	191,678	218,704
Fixed asset investments	455,985	-	455,985
Current assets	246,593	31,361	277,954
Creditors due within one year	(60,891)	-	(60,891)
Total	668,713	223,039	891,752

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

22. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	2,800	(3,157)
Adjustments for:		
Depreciation charges	37,259	36,487
Revaluation (Gains)/ Losses on investments	(46,482)	(15,628)
Profit/ Loss on disposal of Investment Property	-	6,018
Dividends and interests from investments	(11,840)	(8,337)
Profit/ Loss on the sale of investments	(1,698)	(7,488)
Interest received	(2,660)	-
Decrease in debtors	10,864	3,977
Increase in creditors	2,485	5,557
Net cash provided by/(used in) operating activities	(9,272)	17,429

23. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank and in hand	161,405	213,499
Total cash and cash equivalents	161,405	213,499

24. Analysis of changes in net debt

	At 1 October 2024 £	Cash flows £	At 30 September 2025 £
Cash at bank and in hand	213,499	(52,094)	161,405
	213,499	(52,094)	161,405

25. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

25. Pension commitments (continued)

represents contributions payable by the group to the fund and amounted to £10,575 (2024: £9,128). Contributions totaling £2,223 (2024: £1,936) were outstanding at year end.

26. Operating lease commitments

At 30 September 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	14,850	14,850
Later than 1 year and not later than 5 years	59,400	59,400
Later than 5 years	-	29,700
	74,250	103,950

Accounts

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

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PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Trustees

Christopher Harris, Chairman
John Knight, Treasurer (Resigned 18 April 2023)
Joseph Finlay, Committee member (Resigned 18 April 2023)
Kate Nixon, Committee member
Wanda Arden, Committee member
Sean Sadler, Committee member (Resigned 24 September 2023)
Nikki Parkhill, Committee member
Elizabeth Harris, Committee member
Ken Baker, Committee member
Hester Wain, Committee member
Peter Clanchy, Treasurer (appointed 18 April 2023)

**Charity registered
number** 1154756

Principal office Guildford Road
Aldershot
Hampshire
GU12 4BP

Independent auditors Mantax Lynton
Chartered Accountants
Statutory Auditors
Suite 207 Equitable House
7 General Gordon Square
London
SE18 6FH

Bankers Lloyds Bank PLC
115 Victoria Road
Aldershot
Hampshire
GU11 1JQ

Nationwide Building Society
Northampton

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2023

The chairman presents his statement for the year.

This Report is for the period 1st October 2022 – 30th September 2023, Parkside's Financial Year. It has been a positive year financially. This is in line with our intention to try and achieve a small surplus or deficit on an annual basis. We are grateful for the financial support we have received from personal donations, grants and at county council level. We are especially grateful for the very generous donation from the estate of Mrs B Armstrong a long-standing supporter and founder of Parkside's work. The charity has benefited from support from The Baily Fund, Screwfix, B&Q. We are fortunate to have an array of supporters who we thank and mention within our published newsletters.

Perhaps the most significant development this year has been a major refurbishment project. As mentioned in the last report, the building was old and tired. Trustees decided for the long-term future of Parkside, it was essential the interior was modernised. To fund this very expensive project, it was decided to sell our house in Gillian Avenue. The work was undertaken by Saracen, a local company, and was completed in November 2023. The Opening Ceremony took place on 2 December when the Leader Rushmoor Borough Council, Councillor David Clifford, cut the ribbon.

The overwhelmingly positive feedback we have received has touched us deeply. At the opening ceremony both service users and parents expressed their admiration for the fresh look, praising its comfort and inviting atmosphere. The hall and reception areas have been particularly well-received, providing more space for everyone upon arrival and reducing waiting times outside. The hall, now brighter and more spacious, achieves the perfect balance of warmth and invitation. As a result, the Life Project and the Thursday Garden Group are now based at Parkside, more in the next report.

To return to the financial year, our 11 services have gone from strength to strength, and we have seen an increase in numbers for our day services. We now have around 150 service users, many of whom access more than one service. All these referrals are managed to make sure we deliver the right service for all those involved in the placement. The expansion of our new Football group has been particularly exciting, gathering momentum as they convene weekly on the nearby 3G pitch. Earlier in the year, many of them enthusiastically contributed to another charitable cause by participating in a charity football game hosted at Aldershot Football Club.

We continue to have an excellent staff team and, while recruiting staff can be a challenge, this year our staffing levels have been steady. Volunteers remain extremely important to us, and this year we were joined by Farnborough Airport who did a sterling job relocating our garden groups equipment. We once again had the Metro Bank team with their usual enthusiasm decorating us ready for Christmas and our Christmas Fair.

We again held our Parkside 'Summer of Fun'. All the services joined in with the fun activities and raising funds for their group. So much so that Gateway managed to arrange another theatre trip and JET a bowling night in Camberley!

I am very grateful for the efforts of the entire team for successfully navigating a challenging and unprecedented year for the charity. The same can be said of our service users who, with the support of our staff, coped with the disruption caused by the refurbishment well. Significant effort has been dedicated to preparing The LIFE Project service users for their seamless transition from Farnborough to Aldershot. This planning has produced a positive outcome, allowing us to maximise the utilisation of our resources in Aldershot. Additionally, the staff demonstrated remarkable resilience in handling disruptions and venue challenges during the refurbishment.

As to the future, Parkside is well placed to continue delivering a range of first-class services to our service users.

Christopher Harris
Trustee
Chairman

Date:

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their annual report together with the audited financial statements of the Parkside (Aldershot and District Learning Disability) for the 1 October 2022 to 30 September 2023.

Structure, governance and management

a. Constitution

Parkside (Aldershot and District Learning Disability) is a registered charity, number 1154756, and is constituted under a Trust deed.

The principal objective of the charity is to provide support to both children and adults with a learning disability and or autism to support all opportunities for them to develop their individual skills and take part in activities within the local community. Individual needs can vary from requiring support to socialise with friends, to participating in leisure activities, meeting new people, developing life skills and providing respite for other family members. By reaching out into the community, Parkside aims to develop and strengthen its links with its residents and organisations, creating opportunities for everyone to be involved and included.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Governing Document.

c. Organisational structure and decision-making policies

The Trustees are the governing body of the charity and control the management and direction of its affairs. The Trustees shall consist of a minimum of four members, which number constitutes a quorum. Trustees take decisions as necessary in the best interests of Parkside as a whole. The day to day running of the charity is the responsibility of the Senior Managers, who report directly to the Chairman of the Trustees.

d. Induction and training of Trustees

There is an Induction procedure in place for all new Trustees to follow to make them familiar with how Parkside operates and the services provided.

e. Pay policy for key management personnel

The pay for all staff is reviewed annually by the Trustees and Senior Managers.

f. Related party relationships

None of the Trustees receive remuneration or other benefit from their work with the charity. In the current and prior year no other related party transactions were identified.

g. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, especially those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Plans for future periods

The Trustees will endeavour to provide the same level of services as before or as many as resources will allow. This may be affected by outside factors such as government and local authority funding cuts. We will continue to monitor any such developments. We have already consolidated our operation at Parkside and closed the Farnborough CC Library services.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission Guidance and Public Benefit documents especially CC3 'The essential trustee: what you need to know, what you need to do' and PB2 'Running a charity'.

b. Strategies for achieving objectives

The Trustees adopt a flexible approach to achieving the objectives. Services are reviewed constantly to assess if the best service is being provided.

c. Activities undertaken to achieve objectives

All activities undertaken are ultimately aimed at achieving objectives and meeting the needs of our service users. For example, our commitment to delivering a quality service; by all Trustees being involved in attending the various groups and activities that Parkside organise. Trustees undertake audits both observational and procedural.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Achievements and performance

a. Review of activities

Parkside has Quality Assurance measures in place and continues to undertake quarterly audits against set criteria with outcomes considered and discussed at Trustee meetings.

New staff have been recruited, all staff on casual-type contracts have been transferred to annual salary contracts and pay awards made to all staff to coincide with the new contracts from 1/1/23.

Inflation rates due to employee and other inflation rates exceeded the uplift which County Councils (our main customers) allow us to charge them for services. However, the additional costs were offset by increased income arising from increased numbers and efficiencies. We were also helped by the continued support and confidence of parents. Club activity is strong with numbers typically full or near to full.

Available funds increased during the year to 30 September 2023 by £49,000 offset by a reduction in property values of £20,000 which resulted in a net increase of £29,000.

Saracen Group Ltd was commissioned to refurbish our Aldershot building and had substantially completed the work in the year. This has improved the space available and enabled an important core service previously held at Farnborough to be transferred over. Generally there is now a more pleasant environment for service users & staff. Some final adjustments, such as noise suppression measures, are under way.

Liquid funds, sufficient to meet at least 3 months of expenses are kept available at all times to provide organisations and individuals dealing with the Trust an assurance that Parkside is financially sound. The funds are primarily held as cash at the bank with the knowledge that a proportion of the investments with Brewin Dolphin can be transferred within less than 4 weeks.

At 31 January 2024, the Trust's two bank accounts held a combined total of £423,636, including £380,000 received from the sale of the property at Gillian Avenue. Half of this has now been invested through Brewin Dolphin.

Overall, we continue to be confident that we have plenty in reserve to meet 2023-24 and many years thereafter.

b. Investment policy and performance

Parkside has a shares portfolio managed by Brewin Dolphin Investment Management. This is reviewed annually and discussed at Trustee meetings.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Financial review

a. Going concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity has a policy of keeping liquid reserves to cover the operating cost for next 6 months. The cash in bank over the period averaged 6 months reserve. In addition, the investment portfolio covers another 4 months reserve.

c. Material investments policy

The Trustees considered the returns that could be achieved from continuing to rent out the property at Gillian Avenue compared to the potential returns that might be obtained from investing possible sale proceeds in financial markets such as through Brewin and Dolphin. Net income was thought to depend on:

- (i) the various demands on landlords and
- (ii) the volatility in the stock market but it was not possible to clearly identify which option would provide the greatest return.

It was also acknowledged that managing the property put additional demands on the Trust and presented a distraction to the main focus of the organisation and whilst use of the garden at Gillian Avenue provided some direct benefit it was not considered essential as the gardening activities could easily transfer to Aldershot. It was, therefore decided to sell the property at Gillian Avenue and transfer gardening activities.

Separate to these deliberations, a need to refurbish the property at Aldershot Road was agreed in the knowledge that the trust held sufficient funds and investments to undertake a major refurbishment without needing to sell the property at Gillian Avenue.

In line with the Trustees responsibilities, consideration was given to what to do with the surplus funds generated from the sale of the property at Gillian Avenue. Initially, the amount in excess of operational requirements was placed in an interest earning bank account and a wider view of possible investment strategies undertaken..

Parkside investments have been made through Brewin Dolphin, now owned by the Royal Bank of Canada, and who hold clients funds in a separate nominee company or with the Bank of New York, the only U.S. financial firm which held long-term senior debt rated as triple-A at the bank level by Moody's. A review of options concluded that increasing investments through Brewin Dolphin was sensible and offered an acceptable range of risk profiles. It was agreed to avoid both high risk (with possible high returns) and low risk (with guaranteed low returns) options. The option selected involves placing 2/3 of assets in equities with 1/3 split between cash, fixed income and alternatives. The Trust continues to monitor the financial demands on it and optimal investment strategies including the possibility of transferring a proportion of funds to environmentally targeted investments

d. Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, especially those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. These are listed in the Business Plan.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

e. Principal funding

Funding is generated by the sale of services to individuals and local authorities which accounts for most of the charity's income. Grants and donations accounts for the rest, the timing and frequency of which are both variable and unpredictable.

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

Auditors are appointed at the AGM on an annual basis on a recommendation from the Trustees.

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


.....
Christopher Harris
Chairman

Date: 9th April 2024

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

Opinion

We have audited the financial statements of Parkside (Aldershot and District Learning Disability) (the 'charity') for the year ended 30 September 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY) (CONTINUED)

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY) (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained detailed understanding of the industry sector, control environment, legal and regulatory frameworks that are applicable to the Charity.
- Based on our understanding, inquiry with the management and representation from those charged with governance we understood how the Charity is complying with laws and regulations. We corroborated our understanding with supporting evidence.
- We assessed the internal controls established by the Charity in order to mitigate risk of fraud or noncompliance with laws and regulations including the risk of management override of control and considering revenue recognition as a fraud risk. We designed our audit procedure and performed testing in all risk areas with special focus on journal entries and unusual transactions. We performed substantive testing, analytical procedure and cut off in order to gain comfort on completeness of revenue.
- Engagement team meeting discussed various risk areas including how and where fraud might occur in the financial statements including compliance with Charities Law and Regulation. The engagement partner assessed the competence of engagement team members to ensure the team possess skills to identify fraud risk and recognise non-compliance with applicable laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY) (CONTINUED)

Use of our report

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



Mantax Lynton

Chartered Accountants
Statutory Auditors

Suite 207 Equitable House
7 General Gordon Square
London
SE18 6FH

9 April 2024

Mantax Lynton are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	18,515	86,239	104,754	97,506
Charitable activities	6	437,775	-	437,775	384,109
Fundraising income	7	2,659	-	2,659	3,293
Investments	8	19,852	-	19,852	(18,461)
Total income		478,801	86,239	565,040	466,447
Expenditure on:					
Raising funds	9	3,867	2,791	6,658	8,229
Charitable activities	10	478,309	31,073	509,382	493,061
Total expenditure		482,176	33,864	516,040	501,290
Total transfers		-	-	-	-
Net movement in funds before other recognised gains/(losses)		(3,375)	52,375	49,000	(34,843)
Other recognised gains/(losses):					
Gains/(Losses) on revaluation of Investment Properties		(20,000)	-	(20,000)	15,000
Net movement in funds		(23,375)	52,375	29,000	(19,843)
Reconciliation of funds:					
Total funds brought forward		699,770	166,139	865,909	885,752
Net movement in funds		(23,375)	52,375	29,000	(19,843)
Total funds carried forward		676,395	218,514	894,909	865,909

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

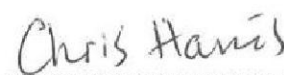
The notes on pages 15 to 35 form part of these financial statements.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

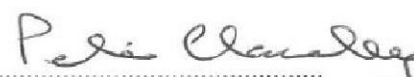
**BALANCE SHEET
AS AT 30 SEPTEMBER 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	16	219,422	46,140
Investments	17	227,763	219,272
Investment property	18	380,000	400,000
		<u>827,185</u>	<u>665,412</u>
Current assets			
Debtors	19	68,432	51,685
Cash at bank and in hand		54,626	196,926
		<u>123,058</u>	<u>248,611</u>
Creditors: amounts falling due within one year	20	(55,334)	(48,114)
Net current assets		<u>67,724</u>	<u>200,497</u>
Total assets less current liabilities		<u>894,909</u>	<u>865,909</u>
Net assets excluding pension asset		<u>894,909</u>	<u>865,909</u>
Total net assets		<u>894,909</u>	<u>865,909</u>
Charity funds			
Restricted funds	21	218,514	166,139
Unrestricted funds	21	676,395	699,770
Total funds		<u>894,909</u>	<u>865,909</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Christopher Harris
 Chairman



Peter Clanchy
 Treasurer

Date: 9th April 2024

The notes on pages 15 to 35 form part of these financial statements.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	42,939	412
Cash flows from investing activities		
Dividends, interests and rents from investments	5,153	4,253
Purchase of tangible fixed assets	(187,437)	(5,022)
Purchase of investments	(29,724)	(59,871)
Disposal of investments	23,338	8,016
Movement on investment cash reserve	3,431	(198)
Net cash used in investing activities	(185,239)	(52,822)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(142,300)	(52,410)
Cash and cash equivalents at the beginning of the year	196,926	249,336
Cash and cash equivalents at the end of the year	54,626	196,926

The notes on pages 15 to 35 form part of these financial statements

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. General information

Parkside (Aldershot and District Learning Disability) is a charity registered with Charity Commission. The charity's registered number and registered office is shown on page 1 of the financial statements.

The presentation currency of the financial statements is the Pound Sterling (£), rounded to the nearest pound.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Parkside (Aldershot and District Learning Disability) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

2. Accounting policies (continued)

2.2 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 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 allocated on the portion of the asset's use.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Short-term leasehold property	- 10% Straight Line
Motor vehicles	- 25% Reducing Balance
Fixtures and fittings	- 20% Straight Line
Computer equipment	- 20% Straight Line
Other fixed assets	- 10% Straight Line

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

3. Income from donations and Grants

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	18,515	35,311	53,826
Grants	-	50,928	50,928
Total 2023	18,515	86,239	104,754

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	38,128	4,655	42,783
Grants	-	54,723	54,723
<i>Total 2022</i>	<i>38,128</i>	<i>59,378</i>	<i>97,506</i>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

4. Donations

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Beryl Armstrong	-	10,000	10,000
Rushmoor Borough Council	13,365	-	13,365
JK- Anonymous	-	13,000	13,000
Tyas	200	-	200
Webber	100	-	100
In memory of June Boulter	-	522	522
Farnborough Not Forgotten Club	1,500	-	1,500
Rose Gubby	-	80	80
T Giliam	-	280	280
Crimea Pub	-	1,000	1,000
Aldershot & District Allotment	-	1,615	1,615
Rushmoor Rotary	-	500	500
Pinewood Quilters	-	110	110
Hog's Back Brewery Quiz night	-	220	220
Ian Penfold	-	100	100
Jim Goodman	-	600	600
Mrs Gubbins	-	100	100
RJ	-	1,250	1,250
Roy Jones	-	100	100
Jean Bell	-	148	148
Mr & Mrs Brown	-	100	100
Rushmoor Lottery	942	-	942
Hart Lottery	208	-	208
Dominic Wood	200	-	200
Nathan Court	-	1,454	1,454
Rushmoor Rotary	400	-	400
M Jones	120	-	120
Elena Covey	-	250	250
Mike Hill - Marathon	-	660	660
Misc donations	1,480	3,222	4,702
Total 2023	18,515	35,311	53,826

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	38,128	4,655	42,783

5. Grants

	Restricted funds 2023 £	Total funds 2023 £
Farnborough Airport Grant	1,181	1,181
RBC - 6mth salary & Top Soil	1,186	1,186
HCC- Rod Cooper	1,000	1,000
B&Q	5,751	5,751
Screwfix	4,400	4,400
HCC Alex Crawford	1,400	1,400
Bailey Foundation	8,000	8,000
Hedgehogs - Kitchen Equipment	1,500	1,500
Short Breaks	19,813	19,813
HCC for sat zone parents relief payments	1,509	1,509
RBC - Art Cupboards	1,300	1,300
Awards for All	3,888	3,888
Total 2023	50,928	50,928

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Farnborough Airport Grant	1,939	1,939
SE Water	2,000	2,000
HCC Covid Support Grant	6,755	6,755
Arnold Clark	750	750
RBC Grant - Grant for Jubilee	125	125
Short Breaks Grants - Saturday Scene	19,626	19,626
HCC Workforce Retention Grant	14,306	14,306
FCOT	2,000	2,000
RBC (Cllr Withers)	385	385
Awards for All	4,625	4,625
EMD UK	1,950	1,950
Disability Rights UK	262	262
Total 2022	54,723	54,723

6. Income from charitable activities

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Service provided to Adults	427,578	427,578
Service provided to children	4,495	4,495
Sensory suite and misc income	5,702	5,702
Total 2023	437,775	437,775

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Service provided to Adults	361,504	361,504
Service provided to children	9,004	9,004
Sensory Suite and misc income	13,601	13,601
Total 2022	384,109	384,109

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

7. Fundraising income

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £
Jubilee Celebration	1,013	1,013
Saturday Friendship	1,646	1,646
Total 2023	2,659	2,659

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Getaway group	757	757
Garden group	1,300	1,300
Jubilee celebration	1,110	1,110
Saturday friendship	126	126
<i>Total 2022</i>	<i>3,293</i>	<i>3,293</i>

8. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Rental income	7,952	7,952
Gain/(loss) on disposal of investment	560	560
Revaluation Gain/(Loss) on investment	4,976	4,976
Interest income	1,211	1,211
Dividend income	5,153	5,153
	19,852	19,852

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

8. Investment income (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Rental income	9,473	9,473
Gain/(Loss) on disposal of investment	(327)	(327)
Revaluation Gain/(Loss) on investment	(32,108)	(32,108)
Interest income	146	146
Dividend	4,355	4,355
	<u>(18,461)</u>	<u>(18,461)</u>

9. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Costs of raising voluntary income 1	2,469	2,791	5,260
Costs of raising voluntary income 2	1,292	-	1,292
Costs of raising voluntary income 4	106	-	106
	<u>3,867</u>	<u>2,791</u>	<u>6,658</u>

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Costs of raising voluntary income 1	2,869	4,163	7,032
Costs of raising voluntary income 2	1,129	-	1,129
Costs of raising voluntary income 4	68	-	68
	<u>4,066</u>	<u>4,163</u>	<u>8,229</u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

9. Expenditure on raising funds (continued)

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Service provided to Adults	248,482	13,360	261,842
Service provided to children	-	17,713	17,713
Support costs -note 11	212,397	-	212,397
Governance costs -note 12	17,430	-	17,430
Total 2023	478,309	31,073	509,382

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total 2022 £</i>
Service provided to Adults	227,348	9,956	237,304
Service provided to children	941	16,504	17,445
FAB cafe work experience project	2,538	21,022	23,560
Support cost - note 11	197,602	4,911	202,513
Governance cost - note 12	12,239	-	12,239
<i>Total 2022</i>	<i>440,668</i>	<i>52,393</i>	<i>493,061</i>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

11. Support costs

	Charitable activities 2023 £	Fundraising 2023 £	Total funds 2023 £
Printing postage and stationeries	4,549	28	4,577
Insurance	1,621	10	1,631
Repair and maintenance	4,099	25	4,124
Bank charges	656	4	660
Cleaning	13,612	83	13,695
Sundry expenses	3,562	22	3,584
Telephone	3,294	20	3,314
Utilities	11,451	70	11,521
Rent	14,760	90	14,850
IT expenses	1,613	10	1,623
Admin and management salaries	137,697	837	138,534
Depreciation	14,070	85	14,155
Bad debt	1,210	7	1,217
Rates and taxes	203	1	204
Total 2023	212,397	1,292	213,689

Support cost is allocated based on income from respective activities

	Charitable activities 2022 £	Fundraising 2022 £	Total funds 2022 £
Printing postage and stationeries	4,374	25	4,399
Insurance	2,526	14	2,540
Repair and maintenance	8,468	47	8,515
Bank charges	588	3	591
Cleaning	15,065	84	15,149
Sundry expenses	2,370	13	2,383
Telephone	3,736	21	3,757
Utilities	6,388	36	6,424
Rent	13,077	73	13,150
IT expenses	3,267	18	3,285
Admin and management salaries	126,450	705	127,155
Depreciation	16,204	90	16,294
	202,513	1,129	203,642

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

12. Governance costs

	Charitable activities 2023 £	Fundraising 2023 £	Total funds 2023 £
Accountancy fees	8,337	51	8,388
Auditors' remuneration	2,386	15	2,401
Licence and permits	3,657	22	3,679
Investment management fee	2,185	13	2,198
Professional fees	865	5	870
Total 2023	17,430	106	17,536

Governance cost is allocated based on income from respective activities

	Charitable activities 2022 £	Fundraising 2022 £	Total funds 2022 £
Accountancy fees	6,287	34	6,321
Auditors' remuneration	2,088	12	2,100
Licence and permits	1,198	7	1,205
Investment management fee	2,188	12	2,200
Professional fees	478	3	481
Total 2022	12,239	68	12,307

13. Auditors' remuneration

	2023 £	2022 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	2,400	2,100
Fees payable to the charity's auditor in respect of:		
All assurance services not included above	3,360	3,000

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

14. Staff costs

	2023	2022
	£	£
Wages and salaries	369,819	357,365
Social security costs	17,081	17,236
Contribution to defined contribution pension schemes	7,303	5,834
	394,203	380,435

The average number of persons employed by the charity during the year was as follows:

	2023	2022
	No.	No.
Administration staff	2	2
Management staff	4	4
Support workers	10	10
	16	16

No employee received remuneration amounting to more than £60,000 in either year.

15. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 30 September 2023, no Trustee expenses have been incurred (2022 - £NIL).

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

16. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Fixtures, fittings & Equipments £	Other fixed assets £	Total £
Cost or valuation					
At 1 October 2022	200,602	78,930	114,869	25,017	419,418
Additions	171,151	-	16,286	-	187,437
At 30 September 2023	371,753	78,930	131,155	25,017	606,855
Depreciation					
At 1 October 2022	181,854	64,197	102,290	24,937	373,278
Charge for the year	4,073	3,683	6,319	80	14,155
At 30 September 2023	185,927	67,880	108,609	25,017	387,433
Net book value					
At 30 September 2023	185,826	11,050	22,546	-	219,422
At 30 September 2022	18,748	14,733	12,579	80	46,140

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

17. Fixed asset investments

	Listed Investments £
Cost or valuation	
At 1 October 2022	219,272
Additions	29,723
Disposals	(22,777)
Revaluations	4,976
Transfers between classes	(3,431)
At 30 September 2023	<u>227,763</u>
Net book value	
At 30 September 2023	<u>227,763</u>
At 30 September 2022	<u>219,272</u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

18. Investment property

	Freehold investment property £
Valuation	
At 1 October 2022	400,000
Revaluation loss	(20,000)
At 30 September 2023	<u>380,000</u>

Valuation of investment property is done by Trustees who based their valuation based on actual selling price realised shortly after the year end. Investment property has been disposed off after the year end.

19. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	65,151	48,541
Other debtors	832	433
Prepayments and accrued income	2,449	2,711
	<u>68,432</u>	<u>51,685</u>

20. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,247	2,098
Other taxation and social security	6,267	5,267
Other creditors	29,807	27,349
Accruals and deferred income	17,013	13,400
	<u>55,334</u>	<u>48,114</u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

21. Statement of funds

Statement of funds - current year

	Balance at 1 October 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2023 £
Unrestricted funds					
General Funds - all funds	699,770	478,801	(482,176)	(20,000)	676,395
Restricted funds					
Restricted Fund 1	166,139	86,239	(33,864)	-	218,514
Total of funds	865,909	565,040	(516,040)	(20,000)	894,909

Statement of funds - prior year

	Balance at 1 October 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2022 £
Unrestricted funds					
General Funds - all funds	722,435	407,069	(444,734)	15,000	699,770
Restricted funds					
Restricted Fund 1	163,317	59,378	(56,556)	-	166,139
Total of funds	885,752	466,447	(501,290)	15,000	865,909

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

22. Summary of funds

Summary of funds - current year

	Balance at 1 October 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2023 £
General funds	699,770	478,801	(482,176)	(20,000)	676,395
Restricted funds	166,139	86,239	(33,864)	-	218,514
	<u>865,909</u>	<u>565,040</u>	<u>(516,040)</u>	<u>(20,000)</u>	<u>894,909</u>

Summary of funds - prior year

	Balance at 1 October 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2022 £
General funds	722,435	407,069	(444,734)	15,000	699,770
Restricted funds	163,317	59,378	(56,556)	-	166,139
	<u>885,752</u>	<u>466,447</u>	<u>(501,290)</u>	<u>15,000</u>	<u>865,909</u>

23. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	35,921	183,501	219,422
Fixed asset investments	227,763	-	227,763
Investment property	380,000	-	380,000
Current assets	88,045	35,013	123,058
Creditors due within one year	(55,334)	-	(55,334)
Total	<u>676,395</u>	<u>218,514</u>	<u>894,909</u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

23. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	31,407	14,733	46,140
Fixed asset investments	219,272	-	219,272
Investment property	400,000	-	400,000
Current assets	97,205	151,406	248,611
Creditors due within one year	(48,114)	-	(48,114)
Total	699,770	166,139	865,909

24. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	49,000	(34,843)
Adjustments for:		
Depreciation charges	14,155	16,294
Revaluation (Gains)/ Losses on investments	(4,976)	32,108
Dividends, interests and rents from investments	(5,153)	(4,355)
Profit/ Loss on the sale of investments	(560)	327
Increase in debtors	(16,747)	(11,375)
Increase in creditors	7,220	2,256
Net cash provided by operating activities	42,939	412

25. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	54,626	196,926
Total cash and cash equivalents	54,626	196,926

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

26. Analysis of changes in net debt

	At 1 October 2022 £	Cash flows £	At 30 September 2023 £
Cash at bank and in hand	196,926	(142,300)	54,626
	<u>196,926</u>	<u>(142,300)</u>	<u>54,626</u>

27. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £7,303 (2022 - £5,834). Contributions totaling £1,653 (2022: £1,181) were outstanding at year end.

28. Operating lease commitments

At 30 September 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	14,850	14,850
Later than 1 year and not later than 5 years	59,400	59,400
Later than 5 years	29,700	44,550
	<u>103,950</u>	<u>118,800</u>

Accounts

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

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PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Trustees

Christopher Harris, Chairman
John Knight, Treasurer
Joseph Finlay, Secretary
Kate Nixon, Committee member
Wanda Arden, Committee member
Sean Sadler, Committee member
Nikki Parkhill, Committee member
Elizabeth Harris, Committee member
Ken Baker, Committee member
Hester Wain, Committee member

**Charity registered
number** 1154756

Principal office Guildford Road
Aldershot
Hampshire
GU12 4BP

Independent auditors Mantax Lynton
Chartered Accountants
Statutory Auditors
Suite 207 Equitable House
7 General Gordon Square
London
SE18 6FH

Bankers Lloyds Bank PLC
115 Victoria Road
Aldershot
Hampshire
GU11 1JQ

Nationwide Building Society
Northampton

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2022

The chairman presents his statement for the year.

This Report is for the period 1st October 2021 – 30th September 2022, Parkside's Financial Year. Although the Government furlough scheme finished, a continuation of much needed support through personal donations, grants and at county council level, enabled a much better financial outcome than might have been the case. Despite uncertainties in the economy and closure of Government Furlough Scheme, we managed to generate cash at same level of last financial year (Sep 2021), excluding the £50k transferred to Investment account. This is pleasing as it reflects our intention to try and achieve a small surplus or deficit on an annual basis. Nevertheless, although our finances are currently sound, ongoing significant financial pressures, such as the national minimum wage uplift and high utility costs, mean there is no room for complacency.

Some examples of financial assistance include a National Lottery grant which has secured one year funding for our JET young adult's social group and a grant from Farnborough Airport supporting the Thursday Garden group also for a year. The grants from the Together Fund UK, South East Water and Rushmoor Lottery have helped other groups across Parkside. This along with some much-appreciated generous personal donations means we can improve and keep delivering a range of first-class services.

Socially, we were able to hold our first large scale event since the pandemic when in May we hosted a Tea Party in celebration of the Queen's Jubilee.

At the start of the year, as elements of the pandemic were still affecting our sector, we were thankful for the various schemes that the council offered to keep our staff motivated and safely in work. We have an excellent staff team and staffing levels are steady, but recruitment can be a challenge. Every effort is made to retain staff.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Volunteers remain extremely important to us, and it has been heartening to see our numbers have increased. We were also able to host 2 corporate volunteering days with Windsor Telcom and later in the year with Southern Gas Network. These days help us with keeping our maintenance costs down.

In April, we bade farewell to Suzanne Watkins our Support Services Manager who retired after 27 years with Parkside. Her replacement Sarah Jones, who was previously a Deputy Manager and worked alongside Suzanne for many years, has settled into the role extremely well.

As the year progressed, our range of services gradually resumed. We are still under the inspection regime of CQC for our domiciliary care and continue to follow guidelines and best practice to meet our quality standards. As our service users started to return, Parkside returned to something like normality. We did see more service users' contract Covid in the early part of the year but thankfully everyone has remained well.

Our Garden groups have had an exceptional year. The Tuesday Garden Group has been busy with the diary largely being full. We continue to offer this unfunded service as it is important that we can support the elderly and those who find it difficult to look after their garden. It also offers our service users a workplace experience. The Thursday Garden group, who meet at our garden in Gillian Avenue, rose to the challenge by growing an array of produce to sell and share with the community. This met Farnborough Airport's grant requirement. They also took the opportunity to visit some exceptional gardens both formal and informal in the area.

PIP and PIP Youth have seen numbers increase and Gateway and JET, our well-established evening social groups, go from strength to strength. JET continues to publicly support Parkside with their singing endeavours, whilst Gateway raised enough funding to enable a large group to visit a theatre production at the Princes Hall, Aldershot. Our Drop-in-sessions are back to pre-pandemic numbers with some new faces.

One disappointment has been the Saturday morning Friendship group which has not been the success we had hoped. Thus, it was decided to close the service in February 2023. As a result, we hope to launch a dedicated football group for which we feel there may be a demand.

As to the future, the Parkside building is old and tired. This linked to the likely move of services from Farnborough to Aldershot has resulted in a plan to refurbish the building and create an environment fit for the 21st Century. This will be an expensive project, but one the Trustees believe is essential to the long-term future of Parkside.

Chris Harris

Christopher Harris
Trustee
Chairman

Date: 18/04/2023

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their annual report together with the audited financial statements of the Parkside (Aldershot and District Learning Disability) for the 1 October 2021 to 30 September 2022.

Structure, governance and management

a. Constitution

Parkside (Aldershot and District Learning Disability) is a registered charity, number 1154756, and is constituted under a Trust deed.

The principal objective of the charity is to provide support to both children and adults with a learning disability and or autism to support all opportunities for them to develop their individual skills and take part in activities within the local community. Individual needs can vary from requiring support to socialise with friends, to participating in leisure activities, meeting new people, developing life skills and providing respite for other family members. By reaching out into the community, Parkside aims to develop and strengthen its links with its residents and organisations, creating opportunities for everyone to be involved and included.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Governing Document.

c. Pay policy for key management personnel

The pay for all staff is reviewed annually by the Trustees and Senior Managers.

d. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, especially those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission Guidance and Public Benefit documents especially CC3 'The essential trustee: what you need to know, what you need to do' and PB2 'Running a charity'.

b. Strategies for achieving objectives

The Trustees adopt a flexible approach to achieving the objectives. Services are reviewed constantly to assess if the best service is being provided.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

All activities undertaken are ultimately aimed at achieving objectives and meeting the needs of our service users. For example, our commitment to delivering a quality service; by all Trustees being involved in attending the various groups and activities that Parkside organise. Trustees undertake audits both observational and procedural.

Achievements and performance

a. Review of activities

Parkside has Quality Assurance measures in place and undertakes quarterly audits against fixed criteria. All outcomes are considered and discussed at Trustee meetings.

The financial year ended 30 September 2022 was the 2nd in a row where our performance turned out to be better than I forecast at its outset. This was despite it being yet another year where the uplift which County Councils (our main customers) allowed us to charge them for services failed to cover our costs. Viewed purely from the standpoint of cash into / out of our own office bank accounts, these showed we made an overall small net surplus over the year despite the monthly deficits reported last time towards the end of 2021. The further increase in estate agents' valuation of our Aldershot house should also help to mitigate the inevitable fall in value of our Brewin Dolphin stock market portfolio. We were also helped by residual Hampshire County Council staff retention bonuses plus a continuing rise in confidence of parents who returned their loved ones for service with us over this FY. Clubs which had stopped during the covid scare had all re-opened by the end of the FY. To meet this increasing demand, we had to recruit new staff, as some had left us during the covid era.

At the very end of the FY, we started considering transferring all staff on casual-type contracts to annual salary contracts which other staff already enjoyed, and also making a pay award to all staff to coincide with the new contracts start date of 1/1/23. These measures have since been implemented & we hope they will achieve their aim of better staff retention & attracting more candidates when further recruitment is needed.

As to the immediate future, FY 2022-3 looks set to be one of major decision-making on the part of trustees. As I write, we already know that council income will again fall far short of covering running costs, due partly to the enormous increase in living wage & a consequent pay rise starting April on top of that from January. We also want to refurbish our Aldershot building to make space for an important core service presently held at Farnborough, & at the same time make a pleasanter environment for service users & staff. This would cost significant money so a separate account has been started to fundraise for it. We also need to maintain an estimated £120K as 3 month's total running costs as ready cash in order to avoid jeopardising our chances of winning further Council income. So it is possible that more cash may need raising depending on which tender we accept & how well fundraising goes, but no decisions have yet been taken.

Our latest quoted balance for the sum in both bank accounts at 31 December 2022 was £222,927. Overall, we thus have grounds to feel confident that we have plenty in reserve to cover FY2022-3 & hopefully many years thereafter.

b. Investment policy and performance

Parkside has a shares portfolio managed by Brewin Dolphin Investment Management. This is reviewed annually and discussed at Trustee meetings.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Financial review

a. Going concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity has a policy of keeping liquid reserves to cover the operating cost for next 6 months. The cash in bank over the period averaged 6 months reserve. In addition, the investment portfolio covers another 4 months reserve.

c. Material Investments policy

The Trustees have agreed to retain the property at 37 Gillian Avenue as it provides a steady monthly income but also a substantial reserve should we be required to sell it.

d. Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, especially those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. These are listed in the Business Plan.

e. Principal funding

Funding is generated by the sale of services to individuals and local authorities which accounts for most of the charity's income. Grants and donations accounts for the rest, the timing and frequency of which are both variable and unpredictable.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Disclosure of Information to auditors

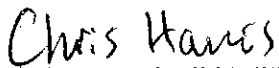
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

Auditors are appointed at the AGM on an annual basis on a recommendation from the Trustees.

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


.....
Christopher Harris
Chairman

Date: 18/04/2023

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

Opinion

We have audited the financial statements of Parkside (Aldershot and District Learning Disability) (the 'charity') for the year ended 30 September 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY) (CONTINUED)

Other Information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY) (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained detailed understanding of the industry sector, control environment, legal and regulatory frameworks that are applicable to the Charity.
- Based on our understanding, inquiry with the management and representation from those charged with governance we understood how the Charity is complying with laws and regulations. We corroborated our understanding with supporting evidence.
- We assessed the internal controls established by the Charity in order to mitigate risk of fraud or non-compliance with laws and regulations including the risk of management override of control and considering revenue recognition as a fraud risk. We designed our audit procedure and performed testing in all risk areas with special focus on journal entries and unusual transactions. We performed substantive testing, analytical procedure and cut off in order to gain comfort on completeness of revenue.
- Engagement team meeting discussed various risk areas including how and where fraud might occur in the financial statements including compliance with Charities Law and Regulation. The engagement partner assessed the competence of engagement team members to ensure the team possess skills to identify fraud risk and recognise non-compliance with applicable laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY) (CONTINUED)

Use of our report

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

Mantax Lynton

Chartered Accountants
Statutory Auditors

Suite 207 Equitable House

7 General Gordon Square

London

SE18 6FH

Date:

Mantax Lynton are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	38,128	59,378	97,506	157,202
Charitable activities	6	384,109	-	384,109	285,158
Fundraising income	7	3,293	-	3,293	1,462
Investments	8	(18,461)	-	(18,461)	45,509
Total Income		407,069	59,378	466,447	489,331
Expenditure on:					
Raising funds	9	4,066	4,163	8,229	6,424
Charitable activities	10	440,668	52,393	493,061	441,159
Total expenditure		444,734	56,556	501,290	447,583
Total transfers		-	-	-	-
Net movement in funds before other recognised gains		(37,665)	2,822	(34,843)	41,748
Other recognised gains:					
Gains on revaluation of Investment Properties		15,000	-	15,000	40,000
Net movement in funds		(22,665)	2,822	(19,843)	81,748
Reconciliation of funds:					
Total funds brought forward		722,435	163,317	885,752	804,004
Net movement in funds		(22,665)	2,822	(19,843)	81,748
Total funds carried forward		699,770	166,139	865,909	885,752

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

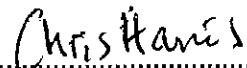
The notes on pages 15 to 34 form part of these financial statements.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

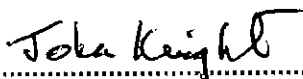
**BALANCE SHEET
AS AT 30 SEPTEMBER 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	16	46,140	57,412
Investments	17	219,272	199,552
Investment property	18	400,000	385,000
		<u>665,412</u>	<u>641,964</u>
Current assets			
Debtors	19	51,685	40,310
Cash at bank and in hand		196,926	249,336
		<u>248,611</u>	<u>289,646</u>
Creditors: amounts falling due within one year	20	(48,114)	(45,858)
Net current assets		<u>200,497</u>	<u>243,788</u>
Total assets less current liabilities		<u>865,909</u>	<u>885,752</u>
Net assets excluding pension asset		<u>865,909</u>	<u>885,752</u>
Total net assets		<u>865,909</u>	<u>885,752</u>
Charity funds			
Restricted funds	21	166,139	163,317
Unrestricted funds	21	699,770	722,435
Total funds		<u>865,909</u>	<u>885,752</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Christopher Harris
 Chairman



John Knight
 Treasurer

Date: 13/04/2023

The notes on pages 15 to 34 form part of these financial statements.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	2022	2021
	£	£
Cash flows from operating activities		
Net cash used in operating activities	412	21,650
Cash flows from investing activities		
Dividends, interests and rents from investments	4,253	3,277
Purchase of tangible fixed assets	(5,022)	(8,438)
Purchase of investments	(59,871)	(5,049)
Disposal of investments	8,016	-
Movement on investment cash reserve	(198)	3,606
Net cash used in investing activities	(52,822)	(6,604)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(52,410)	15,046
Cash and cash equivalents at the beginning of the year	249,336	234,290
Cash and cash equivalents at the end of the year	196,926	249,336

The notes on pages 15 to 34 form part of these financial statements

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. General Information

Parkside (Aldershot and District Learning Disability) is a charity registered with Charly Commission. The charity's registered number and registered office is shown on page 1 of the financial statements.

The presentation currency of the financial statements is the Pound Sterling (£), rounded to the nearest pound.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Parkside (Aldershot and District Learning Disability) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. Accounting policies (continued)

2.2 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 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 allocated on the portion of the asset's use.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Short-term leasehold property	- 10% Straight Line
Motor vehicles	- 25% Reducing Balance
Fixtures and fittings	- 20% Straight Line
Computer equipment	- 20% Straight Line
Other fixed assets	- 10% Straight Line

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

2. Accounting policies (continued)

2.8 Cash at bank and In hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

3. Income from donations and Grants

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	38,128	4,655	42,783
Grants	-	54,723	54,723
Total 2022	38,128	59,378	97,506

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	34,223	4,262	38,485
Grants	-	118,717	118,717
<i>Total 2021</i>	<i>34,223</i>	<i>122,979</i>	<i>157,202</i>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

4. Donations

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Rushmoor Borough Council	11,665	-	11,665
Anonymous	11,800	-	11,800
Tyas	240	-	240
Webber	120	-	120
Elm Tree Pub	722	-	722
Farnborough Not Forgotten Club	1,000	500	1,500
In memory of C Benson's Grandfather	325	-	325
Pastor Abi	500	-	500
Aldershot Army & Navy Lodge	200	-	200
Aldershot & District Allotment	1,000	-	1,000
Rushmoor Rotary	300	-	300
Pinewood Quilters	70	-	70
Anonymous	2,000	-	2,000
Hi- speed (Queens Jubilee Event)	-	100	100
HMRC Gift Aid	2,508	-	2,508
Zack's Grandparents	-	100	100
Jim Goodman	250	250	500
Farnborough Donkey Derby	-	150	150
J Harland	-	1,255	1,255
Andrew Pegg	1,000	-	1,000
Co-op Neighbourly	-	1,000	1,000
Mr & Mrs Mellor	-	100	100
Rushmoor Lottery	593	-	593
Hart Lottery	208	-	208
Virgin Money Giving (D Langdon)	200	-	200
Virgin Money Giving - Daniel Watkins	955	-	955
Virgin Money Giving - Janet Bell	327	-	327
Just Giving - Sarah Bowles	510	-	510
Just Giving - miscellaneous	1,635	-	1,635
The Hedgehogs	-	1,200	1,200
Total 2022	38,128	4,655	42,783

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	34,223	4,262	38,485

5. Grants

	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Farnborough Airport Grant	1,939	1,939
SE Water	2,000	2,000
HCC Covid Support Grant	6,755	6,755
Arnold Clark	750	750
RBC Grant - Grant for Jubilee	125	125
Short Breaks Grant- Saturday Zone	19,626	19,626
HCC Workforce Retention Grant	14,306	14,306
FCOT	2,000	2,000
RBC (Cllr Withers)	385	385
Awards for All	4,625	4,625
EMD UK	1,950	1,950
Disability Rights UK	262	262
Total 2022	54,723	54,723

	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Co-op Neighbourly Grant- Saturday Friendship	500	500
Saturday Friendship Group	2,200	2,200
HCC Covid Support Grant	22,521	22,521
Short Breaks Grants - Saturday Scene	8,122	8,122
Short Breaks Grants - Our Zone	8,573	8,573
CJRS Grant	64,788	64,788
Rushmoor Borough Council Grant	2,200	2,200
Short Breaks Grants - Saturday Zone	9,813	9,813
Total 2021	118,717	118,717

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

6. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Service provided to Adults	361,504	361,504
Service provided to children	9,004	9,004
Sensory suite and misc income	13,601	13,601
Total 2022	384,109	384,109

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Service provided to Adults	276,318	276,318
Service provided to children	6,958	6,958
Misc income	1,314	1,314
FAB cafe work experience project	568	568
<i>Total 2021</i>	<i>285,158</i>	<i>285,158</i>

7. Fundraising Income

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £
Getaway Group	757	757
Garden Group	1,300	1,300
Jubilee Celebration	1,110	1,110
Saturday Friendship	126	126
Total 2022	3,293	3,293

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

7. Fundraising Income (continued)

Income from fundraising events (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Garden group	1,462	1,462

8. Investment Income

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Rental income	9,473	9,473
Gain/(loss) on disposal of investment	(327)	(327)
Revaluation Gain/(Loss) on investment	(32,108)	(32,108)
Interest income	146	146
Dividend income	4,355	4,355
	<u>(18,461)</u>	<u>(18,461)</u>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Rental income	10,237	10,237
Revaluation Gain/(Loss) on investment	31,995	31,995
Interest income	67	67
Dividend	3,210	3,210
	<u>45,509</u>	<u>45,509</u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

9. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Fundraising costs	2,869	4,163	7,032
Support costs - note 11	1,129	-	1,129
Governance costs -note 12	68	-	68
Total 2022	4,066	4,163	8,229

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Fundraising costs	6,415	9	6,424

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Service provided to Adults	227,348	9,956	237,304
Service provided to children	941	16,504	17,445
Grants and Donations	2,538	21,022	23,560
Support costs -note 11	197,602	4,911	202,513
Governance costs -note 12	12,239	-	12,239
Total 2022	440,668	52,393	493,061

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

10. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Service provided to Adults	126,348	90,212	216,560
Service provided to children	1,293	21,865	23,158
FAB cafe work experience project	11,039	-	11,039
Support cost - note 11	173,619	6,547	180,166
Governance cost - note 12	10,236	-	10,236
Total 2021	322,535	118,624	441,159

11. Support costs

	Charitable activities 2022 £	Fundraising 2022 £	Total funds 2022 £
Printing postage and stationeries	4,374	25	4,399
Insurance	2,526	14	2,540
Repair and maintenance	8,468	47	8,515
Bank charges	588	3	591
Cleaning	15,065	84	15,149
Sundry expenses	2,370	13	2,383
Telephone	3,736	21	3,757
Utilities	6,388	36	6,424
Rent	13,077	73	13,150
IT expenses	3,267	18	3,285
Admin and management salaries	126,450	705	127,155
Depreciation	16,204	90	16,294
Total 2022	202,513	1,129	203,642

Support cost is allocated based on income from respective activities

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Charitable activities 2021 £	Fundraising 2021 £	Total funds 2021 £
Printing postage and stationeries	3,876	20	3,896
Insurance	2,155	11	2,166
Repair and maintenance	7,374	38	7,412
Bank charges	276	1	277
Cleaning	11,269	58	11,327
Sundry expenses	4,082	21	4,103
Telephone	2,961	15	2,976
Utilities	4,097	21	4,118
Rent	13,083	67	13,150
IT expenses	1,276	7	1,283
Admin and management salaries	106,056	544	106,600
Depreciation	20,970	108	21,078
Bad debts	1,771	9	1,780
	179,246	920	180,166

12. Governance costs

	Charitable activities 2022 £	Fundraising 2022 £	Total funds 2022 £
Accountancy fees	6,287	34	6,321
Auditors' remuneration	2,088	12	2,100
Licence and permits	1,198	7	1,205
Investment management fee	2,188	12	2,200
Professional fees	478	3	481
Total 2022	12,239	68	12,307

Governance cost is allocated based on income from respective activities

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	<i>Charitable activities 2021 £</i>	<i>Fundraising 2021 £</i>	<i>Total funds 2021 £</i>
Accountancy fees	5,162	27	5,189
Auditors' remuneration	1,791	9	1,800
Licence and permits	1,472	8	1,480
Investment management fee	1,758	9	1,767
<i>Total 2021</i>	<u>10,183</u>	<u>53</u>	<u>10,236</u>

13. Auditors' remuneration

	2022 £	2021 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	2,100	1,800
Fees payable to the charity's auditor in respect of: All assurance services not included above	3,000	3,000

14. Staff costs

	2022 £	2021 £
Wages and salaries	357,365	333,013
Social security costs	17,236	13,467
Contribution to defined contribution pension schemes	5,834	6,189
	380,435	352,669

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Administration staff	2	2
Management staff	4	4
Support workers	10	12
	16	18

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

14. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

15. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 30 September 2022, no Trustee expenses have been incurred (2021 - £NIL).

16. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Fixtures, fittings & Equipments £	Other fixed assets £	Total £
Cost or valuation					
At 1 October 2021	200,602	78,930	109,847	25,017	414,396
Additions	-	-	5,022	-	5,022
At 30 September 2022	200,602	78,930	114,869	25,017	419,418
Depreciation					
At 1 October 2021	177,781	59,286	95,619	24,298	356,984
Charge for the year	4,073	4,911	6,671	639	16,294
At 30 September 2022	181,854	64,197	102,290	24,937	373,278
Net book value					
At 30 September 2022	18,748	14,733	12,579	80	46,140
At 30 September 2021	22,821	19,644	14,228	719	57,412

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

17. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 October 2021	199,552
Additions	59,871
Disposals	(8,242)
Revaluations	(32,108)
Movement in cash reserve	199
At 30 September 2022	219,272
Net book value	
At 30 September 2022	219,272
At 30 September 2021	199,552

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

18. Investment property

	Freehold Investment property £
Valuation	
At 1 October 2021	385,000
Surplus on revaluation	15,000
At 30 September 2022	<u>400,000</u>

Valuation of investment property is done by Trustees who based their valuation based on desktop valuation on 19 October 2022 by S Lelliot from Romans Group (UK) Ltd.

19. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	48,541	36,661
Other debtors	433	149
Prepayments and accrued income	2,711	3,500
	<u>51,685</u>	<u>40,310</u>

20. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,098	2,783
Other taxation and social security	5,267	5,464
Other creditors	27,349	25,557
Accruals and deferred income	13,400	12,054
	<u>48,114</u>	<u>45,858</u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

21. Statement of funds

Statement of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2022 £
Unrestricted funds					
General Funds - all funds	722,435	407,069	(444,734)	15,000	699,770
Restricted funds					
Restricted Fund 1	163,317	59,378	(56,556)	-	166,139
Total of funds	885,752	466,447	(501,290)	15,000	865,909

Statement of funds - prior year

	Balance at 1 October 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2021 £
Unrestricted funds					
General Funds - all funds	645,033	366,352	(328,950)	40,000	722,435
Restricted funds					
Restricted Fund 1	158,971	122,979	(118,633)	-	163,317
Total of funds	804,004	489,331	(447,583)	40,000	885,752

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

22. Summary of funds

Summary of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2022 £
General funds	722,435	407,069	(444,734)	15,000	699,770
Restricted funds	163,317	59,378	(56,556)	-	166,139
	<u>885,752</u>	<u>466,447</u>	<u>(501,290)</u>	<u>15,000</u>	<u>865,909</u>

Summary of funds - prior year

	Balance at 1 October 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2021 £
General funds	645,033	366,352	(328,950)	40,000	722,435
Restricted funds	158,971	122,979	(118,633)	-	163,317
	<u>804,004</u>	<u>489,331</u>	<u>(447,583)</u>	<u>40,000</u>	<u>885,752</u>

23. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	31,407	14,733	46,140
Fixed asset investments	219,272	-	219,272
Investment property	400,000	-	400,000
Current assets	97,205	151,406	248,611
Creditors due within one year	(48,114)	-	(48,114)
Total	<u>699,770</u>	<u>166,139</u>	<u>865,909</u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

23. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	37,768	19,644	57,412
Fixed asset investments	199,552	-	199,552
Investment property	385,000	-	385,000
Current assets	145,973	143,673	289,646
Creditors due within one year	(45,858)	-	(45,858)
Total	722,435	163,317	885,752

24. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(34,843)	41,748
Adjustments for:		
Depreciation charges	16,294	21,076
Revaluation (Gains)/ Losses on investments	32,108	(31,995)
Dividends, interests and rents from investments	(4,355)	(3,277)
Profit/ Loss on the sale of investments	327	-
Increase in debtors	(11,375)	(5,100)
Increase/(decrease) in creditors	2,256	(802)
Net cash provided by operating activities	412	21,650

25. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	196,926	249,336
Total cash and cash equivalents	196,926	249,336

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

26. Analysis of changes in net debt

	At 1 October 2021 £	Cash flows £	At 30 September 2022 £
Cash at bank and in hand	249,336	(52,410)	196,926
	<u>249,336</u>	<u>(52,410)</u>	<u>196,926</u>

27. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £5,834 (2021 - £6,189). Contributions totaling £1,181 (2021: £1,286) were outstanding at year end.

28. Operating lease commitments

At 30 September 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	13,500	13,500
Later than 1 year and not later than 5 years	13,500	27,000
	<u>27,000</u>	<u>40,500</u>

Accounts

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

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PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Trustees	Christopher Harris, Chairman John Knight, Treasurer Joseph Finlay, Secretary Kate Nixon, Committee member (appointed 13 April 2021) Sean Sadler, Committee member (appointed 13 April 2021) Elizabeth Harris, Committee member Wanda Arden, Committee member Hester Wain, Committee member
Charity registered number	1154756
Principal office	Guildford Road Aldershot Hampshire GU12 4BP
Independent auditors	Mantax Lynton Chartered Accountants Suite 207 Equitable House 7 General Gordon Square London SE18 6FH
Bankers	Lloyds Bank PLC 115 Victoria Road Aldershot Hampshire GU11 1JQ Nationwide Building Society Northampton

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2021

The chairman presents his statement for the year.

This Report is for the period 1st October 2020 – 30th September 2021, Parkside's financial Year, which once again has been dominated by COVID-19. As reported last year, the pandemic has resulted in significant changes to Parkside and the Support Services' we deliver to our service users.

During the Financial Year, with continued help from the Government furlough scheme, grants, donations, and additional cost saving measures, there was a cash surplus of £30,829 (2020: £53,187). It remains our intention to try and achieve a small surplus or deficit on an annual basis. Thus, whilst our finances are currently sound, we anticipate significant financial pressures developing, so we will be closely monitoring the situation.

However, although we continued to face various challenges during the 2nd year of the pandemic, it was not all doom and gloom. As with the previous year, we managed to maintain close contact with our supporters. This resulted in many donations for which we were most grateful. Without doubt, this support has been critical during such a difficult year. Further details can be found later in the report

We also benefited from several grants such as for our Children's Club which secures its future through to March 2023. We were awarded 2 most welcome grants from the Co-op and Hampshire County Council (HCC) for assisting with the set up and on-going costs for our new Friendship Group. A grant from Farnborough Airport finally meant we could purchase some lovely items for the garden at Parkside which were enjoyed in the summer. We continued to receive financial support from HCC and Rushmoor Borough Council (RBC) to assist with our COVID-19 additional costs which was very helpful. Once again, further details can be found later in the report.

It was reported last year that we were reviewing the future of the Farnborough Activity Base (FAB) Café. Unfortunately, on financial grounds, it was decided to close it, which was confirmed at the Annual General Meeting last April. We served notice on our lease with Hampshire County Council last October and have now completely vacated this space. However, we remain active with our PIP Youth groups in the Activity Room, which has grown from 3 to 5 days per week. Our lease for this room takes us to September 2025.

We have been able to secure another 10-year lease from RBC for the Parkside building and they continue to be extremely supportive of all our work. With the closure and restrictions in place, we have spent much of the year catching up on maintenance issues which not only bring financial challenges but has also seen costs rise for services. We were however delighted that a close neighbour, who owns Da Vinci Developments, kindly painted the front exterior of the building free of charge a generous and much appreciated gesture.

Unfortunately, the pandemic prevented us from organising any large events, but we will be celebrating the Queens Jubilee in May 2022 as our first Parkside event for 2 years!

During the reporting period, Support Services continued to meet the needs of all our service users who accessed the full range of services available. These continued to be delivered from Parkside, FAB, our garden at Gillian Avenue and out in the community as well as in service user's homes. Working in a pandemic world continues to be a challenge. However, we have managed to continue to meet our service users' needs whilst keeping them safe and meeting all government guidelines.

We are very proud that our staff, both permanent and volunteers, and service users have remained positive throughout this situation. It has been especially pleasing to welcome back some long-standing volunteers and their contribution has been essential. Everyone has been fully accommodating in maintaining the strict testing regime brought in by the Department of Health and Social Care which we must adhere to, and we have thankfully not had many cases that have affected our day-to-day operations.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

We did make the difficult decision not to run our FAB and Take a Break Clubs anymore but recognised that a different type of social club was required to meet this groups need. The pandemic has had a social effect on many of our service users who have very little social activities in their lives. Our new Saturday morning Friendship group, launched last July, has been very well received. We hope that this unfunded group will settle into a long-standing service from Parkside; the initial take up has been very promising

CDM Harris

Christopher Harris
Trustee
Chairman

Date: 5/4/2022

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Trustees present their annual report together with the audited financial statements of the Parkside (Aldershot and District Learning Disability) for the 1 October 2020 to 30 September 2021.

Structure, governance and management

a. Constitution

Parkside (Aldershot and District Learning Disability) is a registered charity, number 1154756, and is constituted under a Trust deed.

The principal objective of the charity is to provide support to both children and adults with a learning disability and to support all opportunities for them to develop their individual skills and take part in activities within the local community. Individual needs can vary from requiring support to socialise with friends, to participating in leisure activities, meeting new people, developing life skills and providing respite for other family members. By reaching out into the community, Parkside aims to develop and strengthen its links with its residents and organisations, creating opportunities for everyone to be involved and included.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Governing Document.

c. Pay policy for key management personnel

The pay for all staff is reviewed annually by the Trustees and Senior Managers.

d. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, especially those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission Guidance and Public Benefit documents especially CC3 'The essential trustee: what you need to know, what you need to do' and PB2 'Running a charity'.

b. Strategies for achieving objectives

The Trustees adopt a flexible approach to achieving the objectives. Services are reviewed constantly to assess if the best service is being provided.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

All activities undertaken are ultimately aimed at achieving objectives and meeting the needs of our service users. For example, our commitment to delivering a quality service; by all Trustees being involved in attending the various groups and activities that Parkside organise. Trustees undertake audits both observational and procedural.

Achievements and performance

a. Review of activities

Prior to COVID-19, activities were reviewed at bi-monthly Senior Management meetings and alternate bi-monthly Trustee Board meetings. Minutes for these meetings are held on file. During the year, the pandemic limited the number of meetings that took place.

Parkside has Quality Assurance measures in place and undertakes quarterly audits against fixed criteria. All outcomes are considered and discussed at Trustee meetings. Once again, the pandemic limited the number of audits undertaken.

b. Investment policy and performance

Parkside has a shares portfolio managed by Brewin Dolphin Investment Management. This is reviewed annually and discussed at Trustee meetings.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Financial review

a. Going concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity has a policy of keeping liquid reserves to cover the operating cost for next 6 months. The cash in bank over the period averaged 6 months reserve. In addition, the investment portfolio covers another 4 months reserve.

c. Material investments policy

The Trustees have agreed to retain the property at 37 Gillian Avenue as it provides a steady monthly income but also a substantial reserve should we be required to sell it.

d. Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, especially those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. These are listed in the Business Plan.

e. Principal funding

Funding is generated by the sale of services to individuals and local authorities which accounts for most of the charity's income. Grants and donations accounts for the rest, the timing and frequency of which are both variable and unpredictable.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

Auditors are appointed at the AGM on an annual basis on a recommendation from the Trustees.

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



.....
Christopher Harris
Chairman



.....
John Knight
Treasurer

Date: 5 Apr 22

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

Opinion

We have audited the financial statements of Parkside (Aldershot and District Learning Disability) (the 'charity') for the year ended 30 September 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY) (CONTINUED)

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY) (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained detailed understanding of the industry sector, control environment, legal and regulatory frameworks that are applicable to the Charity.
- Based on our understanding, inquiry with the management and representation from those charged with governance we understood how the Charity is complying with laws and regulations. We corroborated our understanding with supporting evidence.
- We assessed the internal controls established by the Charity in order to mitigate risk of fraud or noncompliance with laws and regulations including the risk of management override of control and considering revenue recognition as a fraud risk. We designed our audit procedure and performed testing in all risk areas with special focus on journal entries and unusual transactions. We performed substantive testing, analytical procedure and cut off in order to gain comfort on completeness of revenue.
- Engagement team meeting discussed various risk areas including how and where fraud might occur in the financial statements including compliance with Charities Law and Regulation. The engagement partner assessed the competence of engagement team members to ensure the team possess skills to identify fraud risk and recognise non-compliance with applicable laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY) (CONTINUED)

Use of our report

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



Mantax Lynton

Chartered Accountants

Suite 207 Equitable House

7 General Gordon Square

London

SE18 6FH

Date:

6 April 2022

Mantax Lynton are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	34,223	122,979	157,202	192,700
Charitable activities	6	285,158	-	285,158	352,157
Fundraising income	7	1,462	-	1,462	5,946
Investments	8	45,509	-	45,509	8,007
Total income		366,352	122,979	489,331	558,810
Expenditure on:					
Raising funds	9	6,415	9	6,424	9,255
Charitable activities	10	322,535	118,624	441,159	527,479
Total expenditure		328,950	118,633	447,583	536,734
Total transfers		-	-	-	-
Net movement in funds before other recognised gains		37,402	4,346	41,748	22,076
Other recognised gains:					
Gains on revaluation of Investment Properties		40,000	-	40,000	10,000
Net movement in funds		77,402	4,346	81,748	32,076
Reconciliation of funds:					
Total funds brought forward		645,033	158,971	804,004	771,928
Net movement in funds		77,402	4,346	81,748	32,076
Total funds carried forward		722,435	163,317	885,752	804,004

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

The notes on pages 15 to 34 form part of these financial statements.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	16	57,412	70,050
Investments	17	199,552	166,114
Investment property	18	385,000	345,000
		<u>641,964</u>	<u>581,164</u>
Current assets			
Debtors	19	40,310	35,210
Cash at bank and in hand		249,336	234,290
		<u>289,646</u>	<u>269,500</u>
Creditors: amounts falling due within one year	20	(45,858)	(46,660)
Net current assets		<u>243,788</u>	<u>222,840</u>
Total assets less current liabilities		<u>885,752</u>	<u>804,004</u>
Net assets excluding pension asset		<u>885,752</u>	<u>804,004</u>
Total net assets		<u><u>885,752</u></u>	<u><u>804,004</u></u>
Charity funds			
Restricted funds	21	163,317	158,971
Unrestricted funds	21	722,435	645,033
Total funds		<u><u>885,752</u></u>	<u><u>804,004</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

CDM Harris

Christopher Harris
 Chairman

J. Knight

John Knight
 Treasurer

Date: *5 Apr 22*

The notes on pages 15 to 34 form part of these financial statements.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	21,650	61,832
Cash flows from investing activities		
Dividends, interests and rents from investments	3,277	4,220
Proceeds from the sale of tangible fixed assets	-	7,036
Purchase of tangible fixed assets	(8,438)	(2,884)
Proceeds from sale of investments	-	41,127
Purchase of investments	(5,049)	(53,552)
Cash balance movement in investment portfolio	3,606	10,180
Net cash (used in)/provided by investing activities	(6,604)	6,127
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	15,046	67,959
Cash and cash equivalents at the beginning of the year	234,290	166,331
Cash and cash equivalents at the end of the year	249,336	234,290

The notes on pages 15 to 34 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1. General information

Parkside (Aldershot and District Learning Disability) is a charity registered with Charity Commission. The charity's registered number and registered office is shown on page 1 of the financial statements.

The presentation currency of the financial statements is the Pound Sterling (£), rounded to the nearest pound.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Parkside (Aldershot and District Learning Disability) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

2. Accounting policies (continued)

2.2 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 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 allocated on the portion of the asset's use.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Short-term leasehold property	- 10% Straight Line
Motor vehicles	- 25% Reducing Balance
Fixtures and fittings	- 20% Straight Line
Computer equipment	- 20% Straight Line
Other fixed assets	- 10% Straight Line

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

3. Income from donations and Grants

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	34,223	4,262	38,485
Grants	-	118,717	118,717
Total 2021	34,223	122,979	157,202
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	30,141	44,158	74,299
Grants	-	118,401	118,401
<i>Total 2020</i>	<i>30,141</i>	<i>162,559</i>	<i>192,700</i>

4. Donations

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Rushmoor Borough Council	11,583	-	11,583
Anonymous	11,600	-	11,600
Estate of Betty Haines	375	-	375
Mr & Mrs Brown- JET	-	100	100
Co -op (Portacabin)	-	1,000	1,000
Farnborough Not Forgotten Club	1,250	-	1,250
Val Read	100	-	100
Doreen & Paul Webber	120	-	120
Mr Beadle	1,000	-	1,000
Bridges Estate Agents	350	-	350
Pinewood Quilters	247	-	247
Anonymous	1,500	-	1,500
HMRC Gift Aid	584	-	584
Jim Goodman- shortbreaks fund	-	500	500
Jim Goodman	500	-	500

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Misselbrook Trust	1,000	-	1,000
Linde Cry O Plants	220	-	220
Hart Lotery	210	-	210
Rushmoor Lottery	545	-	545
Adam Woodcock - JET	-	100	100
Co-op - FAB Cafe	-	1,362	1,362
Virgin Money Giving (D Langdon)	1,200	-	1,200
Virgin Money Giving	728	-	728
Mark Marriot - Gateway	-	200	200
AR & HE Tyas	240	-	240
Paypal Giving	236	-	236
Co-op Neighbourly	635	-	635
Aldershot & District Allotment Assoc	-	1,000	1,000
	34,223	4,262	38,485
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Total donations for 2020	30,141	44,158	74,299

5. Grants

	Restricted funds 2021 £	Total funds 2021 £
Co-op Neighbourly Grant- Saturday Friendship	500	500
Saturday friendship Group	2,200	2,200
HCC Covid Support Grant	22,521	22,521
CJRS Grant	64,788	64,788
Rushmoor Borough Council Grant - Parkside Garden	2,200	2,200
Short Breaks Grant- Saturday Scene	8,122	8,122
Short Breaks Grant- Our Zone	8,573	8,573
Short Breaks Grant- Saturday Zone	9,813	9,813
	118,717	118,717

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
National Lottery Grant	3,381	3,381
Short Breaks Grant - Our Zone	7,749	7,749
Saturday Scene Grant	7,341	7,341
RVS training Grant	250	250
HCC Maintenance Grant	3,088	3,088
CJRS Grant	82,101	82,101
Rushmoor Borough Council Grant	10,000	10,000
ST James Place Charitable Trust	4,491	4,491
Total 2020	118,401	118,401

6. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Service provided to Adults	276,318	276,318
Service provided to children	6,958	6,958
Misc income	1,314	1,314
FAB cafe work experience project	568	568
Total 2021	285,158	285,158

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Service provided to Adults	318,463	318,463
Service provided to children	7,392	7,392
Misc income	3,023	3,023
FAB cafe work experience project	23,279	23,279
Total 2020	352,157	352,157

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

7. Fundraising income

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £
Garden group	1,462	1,462
	<u> </u>	<u> </u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Garden group	4,086	4,086
Christmas events	1,198	1,198
Other fundraising events	662	662
	<u> </u>	<u> </u>
	5,946	5,946
	<u> </u>	<u> </u>

8. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Rental income	10,237	10,237
Revaluation Gain/(Loss) on investment	31,995	31,995
Interest income	67	67
Dividend income	3,210	3,210
	<u> </u>	<u> </u>
	45,509	45,509
	<u> </u>	<u> </u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

8. Investment income (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Rental income	8,632	8,632
Gain/(Loss) on disposal of investment	(815)	(815)
Revaluation Gain/(Loss) on investment	(4,030)	(4,030)
Interest income	446	446
Dividend	3,774	3,774
	<u>8,007</u>	<u>8,007</u>

9. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Fundraising costs	<u>6,415</u>	<u>9</u>	<u>6,424</u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

9. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Fundraising costs	5,717	458	6,175
Support cost - note 11	2,885	-	2,885
Governance cost - note 12	195	-	195
	<u>8,797</u>	<u>458</u>	<u>9,255</u>

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Service provided to Adults	126,348	90,212	216,560
Service provided to children	1,293	21,865	23,158
FAB cafe work experience project	11,039	-	11,039
Support costs -note 11	173,619	6,547	180,166
Governance costs -note 12	10,236	-	10,236
	<u>322,535</u>	<u>118,624</u>	<u>441,159</u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

10. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Service provided to Adults	160,901	84,648	245,549
Service provided to children	1,040	25,043	26,083
FAB cafe work experience project	16,877	53,134	70,011
Support cost - note 11	168,433	5,597	174,030
Governance cost - note 12	11,806	-	11,806
	<u>359,057</u>	<u>168,422</u>	<u>527,479</u>

11. Support costs

	Charitable activities 2021 £	Fundraising 2021 £	Total funds 2021 £
Printing postage and stationeries	3,876	20	3,896
Insurance	2,155	11	2,166
Repair and maintenance	7,374	38	7,412
Bank charges	276	1	277
Cleaning	11,269	58	11,327
Sundry expenses	4,082	21	4,103
Telephone	2,961	15	2,976
Utilities	4,097	21	4,118
Bad debts	1,771	9	1,780
Rent	13,083	67	13,150
IT expenses	1,276	7	1,283
Admin and management salaries	106,056	544	106,600
Depreciation	20,970	108	21,078
Total 2021	<u>179,246</u>	<u>920</u>	<u>180,166</u>

Support cost is allocated based on income from respective activities

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

	<i>Charitable activities 2020 £</i>	<i>Fundraising 2020 £</i>	<i>Total funds 2020 £</i>
Printing postage and stationeries	4,779	78	4,857
Insurance	1,792	30	1,822
Repair and maintenance	3,371	55	3,426
Bank charges	699	12	711
Cleaning	11,179	184	11,363
Sundry expenses	4,331	72	4,403
Telephone	2,140	35	2,175
Utilities	5,078	84	5,162
Rent	12,936	213	13,149
IT expenses	1,969	33	2,002
Admin and management salaries	99,125	1,639	100,764
Depreciation	26,631	450	27,081
	174,030	2,885	176,915

12. Governance costs

	<i>Charitable activities 2021 £</i>	<i>Fundraising 2021 £</i>	<i>Total funds 2021 £</i>
Accountancy fees	5,162	27	5,189
Auditors' remuneration	1,791	9	1,800
Licence and permits	1,472	8	1,480
Investment management fee	1,758	9	1,767
Total 2021	10,183	53	10,236

Governance cost is allocated based on income from respective activities

	<i>Charitable activities 2020 £</i>	<i>Fundraising 2020 £</i>	<i>Total funds 2020 £</i>
Accountancy fees	8,188	136	8,324
Auditors' remuneration	1,771	29	1,800
Licence and permits	342	6	348
Investment management fee	1,505	24	1,529
	11,806	195	12,001

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

13. Auditors' remuneration

	2021	2020
	£	£
Fees payable to the charity's auditor for the audit of the charity's annual accounts	1,800	1,800
Fees payable to the charity's auditor in respect of: All assurance services not included above	3,000	3,000

14. Staff costs

	2021	2020
	£	£
Wages and salaries	333,013	394,374
Social security costs	13,467	20,925
Contribution to defined contribution pension schemes	6,189	7,320
	352,669	422,619

The average number of persons employed by the charity during the year was as follows:

	2021	2020
	No.	No.
Administration staff	2	2
Management staff	4	5
Support workers	12	15
	18	22

No employee received remuneration amounting to more than £60,000 in either year.

15. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 September 2021, no Trustee expenses have been incurred (2020 - £NIL).

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

16. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Fixtures, fittings & Equipments £	Other fixed assets £	Total £
Cost or valuation					
At 1 October 2020	200,602	78,930	101,409	25,017	405,958
Additions	-	-	8,438	-	8,438
At 30 September 2021	200,602	78,930	109,847	25,017	414,396
Depreciation					
At 1 October 2020	170,111	52,739	89,466	23,592	335,908
Charge for the year	7,670	6,547	6,153	706	21,076
At 30 September 2021	177,781	59,286	95,619	24,298	356,984
Net book value					
At 30 September 2021	22,821	19,644	14,228	719	57,412
At 30 September 2020	30,491	26,191	11,943	1,425	70,050

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

17. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 October 2020	166,114
Additions	5,049
Revaluations	31,995
Movement in cash reserve	(3,606)
At 30 September 2021	199,552
Net book value	
At 30 September 2021	199,552
<i>At 30 September 2020</i>	166,114

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

18. Investment property

	Freehold investment property £
Valuation	
At 1 October 2020	345,000
Surplus on revaluation	40,000
At 30 September 2021	385,000

Valuation of investment property is done by Trustees who based their valuation based on desktop valuation on 15 November 2021 by S Caudwell, associate RICS from Romans Group (UK) Ltd.

19. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	36,661	31,095
Other debtors	149	1,248
Prepayments and accrued income	3,500	2,867
	40,310	35,210

20. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,783	2,459
Other taxation and social security	5,464	7,900
Other creditors	25,557	31,501
Accruals and deferred income	12,054	4,800
	45,858	46,660

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

21. Statement of funds

Statement of funds - current year

	Balance at 1 October 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2021 £
Unrestricted funds					
General Funds - all funds	645,033	366,352	(328,950)	40,000	722,435
Restricted funds					
Restricted Fund 1	158,971	122,979	(118,633)	-	163,317
Total of funds	804,004	489,331	(447,583)	40,000	885,752

Statement of funds - prior year

	Balance at 1 October 2019 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2020 £
Unrestricted funds					
General Funds - all funds	606,636	396,251	(367,854)	10,000	645,033
Restricted funds					
Restricted Funds - all funds	165,292	162,559	(168,880)	-	158,971
Total of funds	771,928	558,810	(536,734)	10,000	804,004

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

22. Summary of funds

Summary of funds - current year

	Balance at 1 October 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2021 £
General funds	645,033	366,352	(328,950)	40,000	722,435
Restricted funds	158,971	122,979	(118,633)	-	163,317
	<u>804,004</u>	<u>489,331</u>	<u>(447,583)</u>	<u>40,000</u>	<u>885,752</u>

Summary of funds - prior year

	Balance at 1 October 2019 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2020 £
General funds	606,636	396,251	(367,854)	10,000	645,033
Restricted funds	165,292	162,559	(168,880)	-	158,971
	<u>771,928</u>	<u>558,810</u>	<u>(536,734)</u>	<u>10,000</u>	<u>804,004</u>

23. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	37,768	19,644	57,412
Fixed asset investments	199,552	-	199,552
Investment property	385,000	-	385,000
Current assets	145,973	143,673	289,646
Creditors due within one year	(45,858)	-	(45,858)
Total	<u>722,435</u>	<u>163,317</u>	<u>885,752</u>

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

23. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	43,859	26,191	70,050
Fixed asset investments	166,114	-	166,114
Investment property	345,000	-	345,000
Current assets	136,720	132,780	269,500
Creditors due within one year	(46,660)	-	(46,660)
Total	645,033	158,971	804,004

24. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	41,748	22,076
Adjustments for:		
Depreciation charges	21,076	27,081
Revaluation (Gains) /Losses on investments	(31,995)	4,030
Dividends, interests and rents from investments	(3,277)	(4,220)
Profit / Loss on the sale of fixed assets	-	(5,362)
Decrease / (increase) in debtors	(5,100)	18,396
Increase / (decrease) in creditors	(802)	(984)
Profit / (Loss) on disposal of investments	-	815
Net cash provided by operating activities	21,650	61,832

25. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	249,336	234,290
Total cash and cash equivalents	249,336	234,290

PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

26. Analysis of changes in net debt

	At 1 October 2020 £	Cash flows £	At 30 September 2021 £
Cash at bank and in hand	234,290	15,046	249,336
	<u>234,290</u>	<u>15,046</u>	<u>249,336</u>

27. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £6,189 (2020 - £7,320). Contributions totaling £1,286 (2020: £1,619) were outstanding at year end.

28. Operating lease commitments

At 30 September 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	13,500	13,500
Later than 1 year and not later than 5 years	27,000	40,500
	<u>40,500</u>	<u>54,000</u>