

---

**PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)**

---

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

---

**PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)**

---

**CONTENTS**

---

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	1
<b>Chairman's statement</b>	2 - 3
<b>Trustees' report</b>	4 - 7
<b>Independent auditors' report on the financial statements</b>	8 - 11
<b>Statement of financial activities</b>	12
<b>Balance sheet</b>	13
<b>Statement of cash flows</b>	14
<b>Notes to the financial statements</b>	15 - 34

---

**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](http://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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>366,352</b>	<b>122,979</b>	<b>489,331</b>	<b>558,810</b>
<b>Expenditure on:</b>					
Raising funds	9	6,415	9	6,424	9,255
Charitable activities	10	322,535	118,624	441,159	527,479
<b>Total expenditure</b>		<b>328,950</b>	<b>118,633</b>	<b>447,583</b>	<b>536,734</b>
<b>Total transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds before other recognised gains</b>		<b>37,402</b>	<b>4,346</b>	<b>41,748</b>	<b>22,076</b>
<b>Other recognised gains:</b>					
Gains on revaluation of Investment Properties		40,000	-	40,000	10,000
<b>Net movement in funds</b>		<b>77,402</b>	<b>4,346</b>	<b>81,748</b>	<b>32,076</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		645,033	158,971	804,004	771,928
Net movement in funds		77,402	4,346	81,748	32,076
<b>Total funds carried forward</b>		<b>722,435</b>	<b>163,317</b>	<b>885,752</b>	<b>804,004</b>

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 £
<b>Fixed assets</b>			
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>
<b>Current assets</b>			
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)
<b>Net current assets</b>		<u>243,788</u>	<u>222,840</u>
<b>Total assets less current liabilities</b>		<u>885,752</u>	<u>804,004</u>
<b>Net assets excluding pension asset</b>		<u>885,752</u>	<u>804,004</u>
<b>Total net assets</b>		<u><u>885,752</u></u>	<u><u>804,004</u></u>
<b>Charity funds</b>			
Restricted funds	21	163,317	158,971
Unrestricted funds	21	722,435	645,033
<b>Total funds</b>		<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 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>21,650</b>	61,832
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	<b>3,277</b>	4,220
Proceeds from the sale of tangible fixed assets	-	7,036
Purchase of tangible fixed assets	<b>(8,438)</b>	(2,884)
Proceeds from sale of investments	-	41,127
Purchase of investments	<b>(5,049)</b>	(53,552)
Cash balance movement in investment portfolio	<b>3,606</b>	10,180
<b>Net cash (used in)/provided by investing activities</b>	<b>(6,604)</b>	<b>6,127</b>
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	-	-
<b>Change in cash and cash equivalents in the year</b>	<b>15,046</b>	<b>67,959</b>
Cash and cash equivalents at the beginning of the year	<b>234,290</b>	166,331
<b>Cash and cash equivalents at the end of the year</b>	<b>249,336</b>	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
<b>Total 2021</b>	<b>34,223</b>	<b>122,979</b>	<b>157,202</b>
	<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	-	<b>1,000</b>
Linde Cry O Plants	220	-	<b>220</b>
Hart Lotery	210	-	<b>210</b>
Rushmoor Lottery	545	-	<b>545</b>
Adam Woodcock - JET	-	100	<b>100</b>
Co-op - FAB Cafe	-	1,362	<b>1,362</b>
Virgin Money Giving (D Langdon)	1,200	-	<b>1,200</b>
Virgin Money Giving	728	-	<b>728</b>
Mark Marriot - Gateway	-	200	<b>200</b>
AR & HE Tyas	240	-	<b>240</b>
Paypal Giving	236	-	<b>236</b>
Co-op Neighbourly	635	-	<b>635</b>
Aldershot & District Allotment Assoc	-	1,000	<b>1,000</b>
	34,223	4,262	<b>38,485</b>
	<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

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

**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
<b>Total 2020</b>	<b>118,401</b>	<b>118,401</b>

**6. Income from charitable activities**

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

	<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
<b>Total 2020</b>	<b>352,157</b>	<b>352,157</b>

**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**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Garden group	1,462	<b>1,462</b>
	<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>
	<b>5,946</b>	<b>5,946</b>
	<u>          </u>	<u>          </u>

**8. Investment income**

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

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
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**

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

	<b>Charitable activities 2021 £</b>	<b>Fundraising 2021 £</b>	<b>Total funds 2021 £</b>
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
<b>Total 2021</b>	<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
<b>Total 2021</b>	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**

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

**14. Staff costs**

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

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

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

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 £
<b>Cost or valuation</b>					
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
<b>Depreciation</b>					
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
<b>Net book value</b>					
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**

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

---

**PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)**

---

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

---

**18. Investment property**

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

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**

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

**20. Creditors: Amounts falling due within one year**

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



**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 £
<b>Unrestricted funds</b>					
General Funds - all funds	<u>645,033</u>	<u>366,352</u>	<u>(328,950)</u>	<u>40,000</u>	<u>722,435</u>
<b>Restricted funds</b>					
Restricted Fund 1	<u>158,971</u>	<u>122,979</u>	<u>(118,633)</u>	<u>-</u>	<u>163,317</u>
<b>Total of funds</b>	<u><u>804,004</u></u>	<u><u>489,331</u></u>	<u><u>(447,583)</u></u>	<u><u>40,000</u></u>	<u><u>885,752</u></u>

**Statement of funds - prior year**

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

**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)
<b>Total</b>	<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)
<b>Total</b>	<b>645,033</b>	<b>158,971</b>	<b>804,004</b>

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

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

**25. Analysis of cash and cash equivalents**

	<b>2021 £</b>	<b>2020 £</b>
Cash in hand	<b>249,336</b>	234,290
<b>Total cash and cash equivalents</b>	<b>249,336</b>	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>