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

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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

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## PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

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

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**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

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

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### **CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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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,

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

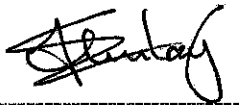
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**CHAIRMAN'S STATEMENT (CONTINUED)  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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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:

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

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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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.

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

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

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#### **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.

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

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

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#### **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.



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

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

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#### **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**

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**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%.

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## PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

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

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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.

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

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

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#### **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.

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

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

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**Disclosure of information to auditors**

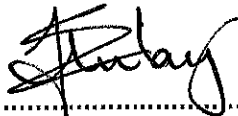
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- 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:

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

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

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#### **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.

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

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

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#### **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.

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

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

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**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](http://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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>599,799</b>	<b>28,183</b>	<b>627,982</b>	<b>602,939</b>
<b>Expenditure on:</b>					
Raising funds	9	11,545	4,632	16,177	15,908
Charitable activities	10	588,291	20,714	609,005	590,188
<b>Total expenditure</b>		<b>599,836</b>	<b>25,346</b>	<b>625,182</b>	<b>606,096</b>
<b>Total transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(37)</b>	<b>2,837</b>	<b>2,800</b>	<b>(3,157)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		668,713	223,039	891,752	894,909
Net movement in funds		(37)	2,837	2,800	(3,157)
<b>Total funds carried forward</b>		<b>668,676</b>	<b>225,876</b>	<b>894,552</b>	<b>891,752</b>

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

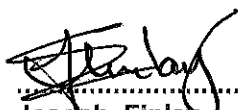
The notes on pages 18 to 37 form part of these financial statements.


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

**BALANCE SHEET  
AS AT 30 SEPTEMBER 2025**

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

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

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

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

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

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

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

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#### **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.

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## PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

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

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#### 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.

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

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

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#### **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.

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

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

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#### **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**

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

	<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**

	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
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
<b>Total 2025</b>	<b>25,183</b>	<b>25,183</b>

	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
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
<b>Total 2024</b>	<b>49,024</b>	<b>49,024</b>

**6. Income from charitable activities**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
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
<b>Total 2025</b>	<b>492,674</b>	<b>492,674</b>

# 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
<b>Total 2025</b>	<b>39,790</b>	<b>3,000</b>	<b>42,790</b>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
<b>2024 Donations</b>			
Donations	36,392	3,216	39,608
<b>Total 2024</b>	<b>36,392</b>	<b>3,216</b>	<b>39,608</b>

**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
<b>Total 2025</b>	<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**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Gain/(loss) on disposal of investment	1,063	<b>1,063</b>
Revaluation Gain/(Loss) on investment	46,482	<b>46,482</b>
Interest income- bank	2,660	<b>2,660</b>
Dividend & interest on investments	11,840	<b>11,840</b>
	<u>62,045</u>	<u><b>62,045</b></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**

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

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PARKSIDE (ALDERSHOT AND DISTRICT LEARNING DISABILITY)

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

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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**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>
Service provided to Adults	344,584	3,486	<b>348,070</b>
Service provided to children	813	15,790	<b>16,603</b>
Support costs -note 11	223,659	1,438	<b>225,097</b>
Governance costs -note 12	19,235	-	<b>19,235</b>
<b>Total 2025</b>	<b>588,291</b>	<b>20,714</b>	<b>609,005</b>

	<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**

	<b>Charitable activities 2025 £</b>	<b>Fundraising 2025 £</b>	<b>Total funds 2025 £</b>
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
<b>Total 2025</b>	<b>225,097</b>	<b>2,419</b>	<b>227,516</b>

Support cost is allocated based on income from respective activities

	<b>Charitable activities 2024 £</b>	<b>Fundraising 2024 £</b>	<b>Total funds 2024 £</b>
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
<b>Total 2024</b>	<b>220,167</b>	<b>3,306</b>	<b>223,473</b>

**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
<b>Total 2025</b>	<b>19,235</b>	<b>206</b>	<b>19,441</b>

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
<b>Total 2024</b>	<b>16,459</b>	<b>248</b>	<b>16,707</b>

**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



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

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

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**14. Staff costs**

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

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

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Administration staff	<b>1</b>	2
Management staff	<b>4</b>	4
Support workers	<b>10</b>	10
	<b>15</b>	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 £
<b>Cost or valuation</b>					
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>
<b>Depreciation</b>					
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>
<b>Net book value</b>					
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 £
<b>Cost or valuation</b>	
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>
<b>Net book value</b>	
At 30 September 2025	<u>510,926</u>
At 30 September 2024	<u>455,985</u>

**18. Debtors**

	2025 £	2024 £
<b>Due within one year</b>		
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 £
<b>Unrestricted funds</b>				
General Funds - all funds	668,713	599,799	(599,836)	668,676
<b>Restricted funds</b>				
Restricted Fund	223,039	28,183	(25,346)	225,876
<b>Total of funds</b>	<b>891,752</b>	<b>627,982</b>	<b>(625,182)</b>	<b>894,552</b>

**Statement of funds - prior year**

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

**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)
<b>Total</b>	<b>668,676</b>	<b>225,876</b>	<b>894,552</b>

**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)
<b>Total</b>	<b>668,713</b>	<b>223,039</b>	<b>891,752</b>

**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)
<b>Adjustments for:</b>		
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
<b>Net cash provided by/(used in) operating activities</b>	<b>(9,272)</b>	<b>17,429</b>

**23. Analysis of cash and cash equivalents**

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

**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
	<b>213,499</b>	<b>(52,094)</b>	<b>161,405</b>

**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

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

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

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**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:

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

