

Charity registration number 1093882

Company registration number 04378521 (England and Wales)

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J W Anderson A E Andrews J A Dresner G Gates S P Smith J P Smoothy	(Appointed 7 February 2024)
Charity number	1093882	
Company number	04378521	
Principal address	St Martins 59 Imperial Avenue Westcliff On Sea Essex England SS0 8NQ	
Registered office	St Martins 59 Imperial Avenue Westcliff On Sea Essex England SS0 8NQ	
Auditor	Francis James & Partners LLP 1386 London Road Leigh on Sea Essex England SS9 2UJ	

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

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THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Articles of Association state that the object of the Organisation is to assist in the relief of the needy and elderly in such ways as the trustees think fit including through the provision of residential homes. The amendment to the Articles in December 2011 removed the restriction of operating within Southend-on-Sea and Essex particularly meaning St Martins also takes referrals from further afield including the London Boroughs.

In 2012, the Southend on Sea Darby and Joan Organisation merged with The Mission of Help and in doing so acquired St Martins Residential Care home for £76,596. Care is now provided in one registered residential home at St Martins in Westcliff on Sea which offers dementia-specialised adult care for up to 26 residents.

Financial Objectives

Financially, the care sector continues to experience challenges nationally. Our charity's financial objectives remain focused on ensuring that our operations generate enough income to cover our liabilities with any surplus funds invested primarily into ensuring that St Martins continues to offer a safe, secure and comfortable home for our residents. The majority of income coming in to the charity is from residents' fees whether paid for privately or via the local authority. Each year, trustees review residents' fee structures to ensure that they are set at a level that trustees feel is:

- Adequate to cover our operating costs
- Fair, giving consideration to the accessibility of our services to those with limited income and in need of our support
- In line with inflation to ensure we meet our liabilities and run the charity in a fiscally responsible fashion
- In agreement with Local Authority fee levels

It is a sad reality that, like many others across the UK, the cost of essential items such as food, energy and professional fees (such as insurance) have risen and carry on doing so. It continues to be a difficult time for all small operations; however, it is trustees' belief that clever management of the charity's finances will provide a bolster to future financial challenges. To this end, funds from the sale of a property have been invested in a high interest savings account. The interest earned is re-invested for the benefit of residents (in terms of repair and maintenance of the home or residents' benefit) or in the running of the charity for the benefit of the wider community.

Each year, we also receive legacies from will donations which are always greatly appreciated. If there is no stipulation as to how this money is to be used, we will again look to benefit residents at St Martins by purchasing items for activities (games, cookery items, creative equipment) or use the money to fund repairs or improvements in our home (such as a new workshop/shed in the garden). In addition, we are involved in limited fundraising such as our renowned garden parties which generate enough surplus to fund additional resident entertainment or activities.

Ensuring our work delivers our aims

In shaping our objectives, the trustees confirm that the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB32)' has been considered and followed. Our strategy is reviewed regularly to ensure our charity provides the people of Southend and neighbouring areas the services and support required in the way they need it. Paramount to this is our provision for care, provided in our residential home in the heart of Westcliff. This is where our residents live; St Martins is home to 26 elderly people suffering with a range of conditions including dementia, frailty and/or immobility. Trustees meet regularly and are always keen to improve operational processes and procedures, identify opportunities, solve organisational challenges and explore opportunities and partnerships.

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Views from Our Residents, Families and Friends

Feedback from existing and potential clients is always warmly received and helps us to gauge the success of our current service as well as offering us ways to improve our offering. We hold regular meetings with residents and their families in which we seek feedback on the home, the care received, the food and the entertainment. Residents and families always respond constructively to our meetings and surveys and find the level of dialogue with management appropriate and useful. Without exception, feedback is constantly positive.

Potential clients walking through our doors for the first time appreciate the homely feel and the warm welcome by staff. Longer term residents value the friendly yet professional relationship with their key carer and the ample space the home provides. Old and new love the layout of our home with its wide corridors, large communal rooms and abundance of windows overlooking our extensive, award-winning, dementia-friendly garden. It is testament to the dedication and hard work of our staff that many of our new clients have come to us through word-of-mouth or recommendation.

Achievements and performance

Gold Standard Framework (GSF)

In October 2022, we registered for the Gold Standard Framework, an accreditation for care homes and healthcare providers in caring for people in the last years of life. We are continuing to work towards our accreditation through training and by embedding best practice in our operations. Accreditation requires evidencing which takes time and resources to organise and present. We hope to successfully conclude our training and accreditation in the last quarter of 2024.

Other Achievements and Performance

The past year has seen the charity consolidate its strengths and focus on future care provision in the borough. Regular meetings with Southend City Council throughout the year ensured that the charity's objectives and future business strategy align with the area's demand for adult care. Regular meetings with commissioners at the council and the outcomes of these meetings are monitored to ensure our services and our residents are represented. We have had a number of mock inspections from the council and our HR / safeguarding providers both of whom have accessed us as 'good' – a rating which we are proud to achieve and truly reflects the hard work and diligence of all staff at St Martins. In addition, we were awarded a 5-star rating for kitchen hygiene from SCC which is very well-deserved. Our kitchen staff work hard to ensure their food preparation areas have the highest of standards in hygiene and food handling practices and this is reflected in the catering services that we provide.

The financial year started positively with trustees agreeing a new 5 year strategy for the charity which outlines plans to ensure the future-proofing of operations and provides a blueprint for the future growth of the charity. Part of this involves expanding our operations which we continue to plan. We are continuing to search for the right property to purchase to complement our existing services. This property will need to be located locally and already operate as a care home. It needs to provide a home that dovetails into our current service, promoting the values that we hold dear. We remain positive that we will find the right home.

Additionally, trustees agreed to a programme of maintenance at St Martins, ensuring that our current home remains a comfortable and up-to-date environment for our residents. We installed a new and additional lift which means that St Martins is now served by 2 lifts covering all floors. This is a great relief to staff and residents as this new addition minimises the risk of disruption caused by the lift breakdowns. Many of our residents have mobility issues related to age, dementia or frailty yet are keen to maintain their independence of movement throughout the home in a safe and secure way. Lifts providing access to all floors play an essential role in this. The home has also benefited from the installation of a new digital sign in system which means a more efficient and up-to-the minute monitoring of people in and out of the home. Our website needed an overhaul which we completed in October 2023; it has helped us expand our reach with more information about our charity and home whilst offering those who wish to get in touch other avenues with which to do so. Additionally, new dining chairs were purchased, providing greater support and comfort during mealtimes.

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

We are always grateful for any donations received and are always immensely grateful when family members give so generously in memory of a loved one. We receive donations every year and this financial year we were able to put aside some money to replace an old storage shed which was in a state of decay and rot. We also received a new piano which has pride of place in our dining hall and is used regularly by our more musically-minded residents and visitors and we were handed a new television by the family of a new resident.

Our charity places great importance on our varied activities programme which includes a range of visitors and activities that have continued throughout the year. We were thrilled to receive a visit from our local MP at the time, Anna Firth, who spent a lovely afternoon speaking with our visitors and exploring our dementia-friendly garden along with her dog, Lottie. She invited one of our residents to her annual centenarian lunch event. Our residents get much pleasure from new experiences and meeting new visitors. We have been joined by Secret, the therapy pony and Monty, our PAT dog who visits regularly on Friday mornings. The year also saw us welcome young adults who visit as part of their school's volunteer programme such as Max who is a sixth form student at Westcliff High School for Boys – the benefit of intergenerational interaction is well researched and documented. Christmas is always a busy time for residents and staff and 2023 did not disappoint! The festive season kicked off with a visit from touring company who put on a uniquely creative production of the fairy tale pantomime Cinderella. There was also a staff carol concert for residents and church services from members of St Saviours in Westcliff.

In addition to these new visitors, we have our stalwart and regular entertainers who continue to bring much joy to St Martins. Singers and musicians such as David Johns, Ronnie, Marie, the E-band, Adam from the Piano Pavilion and The Ladybirds are rightly very popular with our residents and attend the home regularly to celebrate birthdays and major events.

The summer months sees our attention move to more outdoor pursuits. This is the time when our wonderful dementia-friendly garden really comes alive. With a new King on the throne, the St Martins community celebrated his coronation in style with a wonderfully fitting and patriotic garden party attended by residents' families and friends. We also hold our regular summer parties in the garden (weather permitting) although we never forget that St Martins is, at heart, a home to our residents and the garden is an extension of this. The garden provides a haven of tranquillity and peace with little pockets of privacy where residents can sit and enjoy quiet time alone or with others as they choose. For those unable to go out on their own, the garden is extensive enough to provide much needed exercise along a lengthy figure of eight pathway.

Financial review

Reserves and Investment Strategy

Trustees continue to review the organisation's reserves policy which details how reserves are set, outlines what purpose they are put to and why the charity has money set aside. The policy identifies 4 relevant areas for special expenditure, namely contingency, cash flow, conservation and commitment.

Reserves are funded by the charity's income whether they originate from residents' fees which are received both privately and from the local authority, fundraising, donations/legacies or grants, net of the costs of providing the services for which the related income is earned.

The organisation produces a business continuity plan and risk assessment, a quarterly cash flow and annual budget of anticipated expenditure. As a result of the review of the activities of the organisation, the trustees consider the most appropriate level of free reserves (that is funds not tied up in fixed assets, designated and restricted funds) to be approximately £500,000 which is 6 months of expenses.

The funds which remain above and beyond our free reserves level will be used in part throughout the coming years to ensure upgrades of equipment and services in accordance with both the organisation's capital spend strategy (for one-off major investments or improvements) and annual maintenance expenditure (for our programme of small, on-going repair work). Any surplus funds (such as from the sale of significant assets) will be kept in high interest accounts, earning the charity significant additional income until such time as these funds can be put to the use of the wider community.

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Risk Management

The care sector is a high risk environment, with trustees and staff working hard to minimise risk in all its forms. Our senior management review and assess the operational risks facing the organisation producing a detailed business continuity plan, emergency evacuation plan and risk register which identify the business threats that are likely to result in service disruption to our residents. In addition, our finance sub-committee meets quarterly to review the charity's financial risks to ensure its assets remain secure and are invested wisely. The charity has over 200 policies and procedures which are reviewed at least annually to reflect best practice and the home's operation. These outline how the charity provides its care, its attitudes to its financial commitments and how these are undertaken. In a highly regulated sector such as care, it is essential that we are aligned to current industry best practice and our staff are fully engaged and trained to deliver that care.

In terms of financial risks, trustees and the senior leadership team work together to prevent and identify fraud and deception. We are constantly reviewing and improving our procedures, processes and authorisations to minimise the risk of any financial irregularities.

Our sub-committees within the board ensure that certain functions of the charity are monitored and trustees gain specialisms in certain areas. Our Finance and Way Forward committees meet regularly to review our financial situation against budget and explore our business model to ensure that we are maximising potential opportunities. Both these committees have been enormously successful in helping the charity to navigate the fast moving environment in which we operate and we thank all the trustees involved.

In addition, trustees continue to implement a range of authorisation processes with regards to charity spend and payroll, designed to limit the possibility of fraud and monitor spending levels.

We have been fortunate in the recruitment of a number of new trustees over the past few years. Each brings a different skills set to board meetings; their knowledge and experience has been vital in helping the charity to weather the challenges of the past 4 years. We have trustees with experience in care, fundraising, finance, banking, business, premises management and the public sector – a wealth of knowledge for the charity's senior management to draw on and which has been instrumental in driving the charity forward.

Plans for future periods

Trustees agreed a 5 year plan in 2023 and we will continue to follow the path outlined as closely as possible. The plan details strategic opportunities which could see the charity expand its offering to more within Southend. We have been exploring the possibility of purchasing another care home and also looking at other ways we can reach out to vulnerable communities within Southend. We have unrivalled expertise within the dementia-specialised sector and we are keen to facilitate access to these services.

We will continue to improve the environment in which our residents live. During 2024 we will seek to install CCTV throughout all communal areas, remodel our main lift, replace our garden pathway and replace the wood flooring in the dining area, upgrade our IT system.

In addition to repairs and renovations we plan to undertake a survey of St Martins to ensure that it will continue to provide a comfortable home for our residents far into the future. Trustees are also considering other ways to adapt the home which may involve seeking to make our energy consumption more sustainable (e.g. through solar paneling).

Structure, governance and management

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 21 February 2002 and amended 8th December 2011. The liability of members in the event of the company being wound up is limited to a sum not exceeding £10 each.

The assets of the original charity were transferred into the name of the charitable company in 2006. The original charity, which was formed in 1946, is used for fundraising, primarily focussed on existing legacy activity.

In April 2012, two local charities, St Martins Residential Care Ltd and Mission of Help, merged with the organisation.

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J W Anderson

A E Andrews

J A Drosner

G Gates

S P Smith

J P Smoothy

P Rothwell

O Rowe

(Appointed 7 February 2024)

(Resigned 27 April 2023)

(Resigned 10 May 2024)

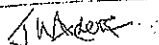
Trustees are heavily involved in monitoring the charity's operation with regular reviews and full board meetings held every three months. Monthly visits to the care home are undertaken and trustees review policies and procedures during each visit. Every 4 week period, two trustees are involved in approving expenditure in excess of £1,000 and the countersigning of these payments. Furthermore, 2 trustees are involved in the authorisation of staff salary payments, ensuring that staff are correctly paid for the number of hours and shifts worked.

The charity does not remunerate its trustees; all trustees give their time and skills voluntarily. There is a trustee lunch in December.

Auditor

Francis James & Partners LLP were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

The trustees report was approved by the Board of Trustees.



J W Anderson

Trustee

11 December 2024

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of The Southend on Sea Darby & Joan Organisation Limited for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

Opinion

We have audited the financial statements of The Southend on Sea Darby & Joan Organisation Limited (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 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 Companies Act 2006.

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 *Auditor's 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 UK, including the FRC'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.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 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 auditor's 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience; through verbal and written communications with those charged with governance and other management; through communications with legal counsel, and via inspection of the charitable company's regulatory and legal correspondence.

We discussed with those charged with governance and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations to our team and remained alert to any indicators of non-compliance throughout the audit, we also specifically considered where and how fraud may occur within the charitable company.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements, including: the charitable company's constitution; relevant financial reporting standards; the company law; the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective from 1 January 2019); and we assess the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly the charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on the amounts or disclosures in the financial statements, for instance through the imposition of fines and penalties, or through losses arising from litigations. We identified the following areas as those most likely to have such an effect: legislation directly applicable to charities sector such as the Charities Act 2011, operating licences regarding care; employment legislation; health and safety legislation; the regulatory requirements of the Charity Commission; tax legislation particularly in relation to gift aid; UK-GDPR; anti-bribery and corruption legislation; and the care quality commission.

International Auditing Standards (UK) limit the required procedures to identify non-compliance with these laws and regulations to the procedures, and no procedures over and above those already noted are required. These limited procedures did not identify any actual or suspected non-compliance with laws and regulations that could have a material impact on the financial statements.

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

In relation to fraud, we performed the following specific procedures in addition to those already noted:

- Challenging assumptions made by management in its significant accounting estimates in particular: depreciation;
- Identifying and testing journal entries, in particular any entries posted with unusual nominal ledger account combinations, journal entries posted by senior management, journal entries crediting cash or any revenue account and large year end journals;
- Performing analytical procedures to identify unexpected movements in account balances which may be indicative of fraud;
- Ensuring that testing undertaken on both the Statement of Financial Activity (SoFA) and the Balance Sheet includes a number of items selected on a random basis;

These procedures did not identify any actual or suspected fraudulent irregularity that could have a material impact on the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with International Auditing Standards (UK). For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the procedures that we are required to undertake would identify it. In addition, as with any audit, there remains a high risk of non-detection of irregularities, as these might involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls. We are not responsible for preventing non-compliance with laws and regulations or fraud, and cannot be expected to detect non-compliance with all the laws and regulations or every incidence of fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's 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 auditor's 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 the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Elman FCA (Senior Statutory Auditor)
for and on behalf of Francis James & Partners LLP

20 December 2024

Chartered Accountants
Statutory Auditor

1386 London Road
Leigh on Sea
Essex
England
SS9 2UJ

Francis James & Partners LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Endowment funds designated	Restricted funds	Total
		2024	2024	2024	2023	2023	2023	2023
		£	£	£	£	£	£	£
Income and endowments from:								
Donations and legacies	3	5,653	-	5,653	16,342	-	3,000	19,342
Charitable activities	4	1,076,683	-	1,076,683	985,782	-	-	985,782
Other income	5	-	-	-	647,130	-	-	647,130
Total income		1,082,336	-	1,082,336	1,649,254	-	3,000	1,652,254
Expenditure on:								
Charitable activities	6	1,120,109	9,730	1,129,839	999,445	25,694	12,730	1,037,869
Other expenditure	11	1,551	-	1,551	-	-	6,854	6,854
Total expenditure		1,121,660	9,730	1,131,390	999,445	25,694	19,584	1,044,723
Net income/(expenditure)		(39,324)	(9,730)	(49,054)	649,809	(25,694)	(16,584)	607,531
Transfers between funds		-	-	-	(15,684)	10,448	5,236	-
Net movement in funds	8	(39,324)	(9,730)	(49,054)	634,125	(15,246)	(11,348)	607,531
Reconciliation of funds:								
Fund balances at 1 April 2023		3,127,925	41,201	3,169,126	2,493,800	15,246	52,549	2,561,595
Fund balances at 31 March 2024		3,088,601	31,471	3,120,072	3,127,925	-	41,201	3,169,126

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2024

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		862,258		846,964
Current assets					
Debtors	14	15,413		31,062	
Cash at bank and in hand		2,340,880		2,370,978	
		2,356,293		2,402,040	
Creditors: amounts falling due within one year	15	(98,479)		(79,878)	
Net current assets			2,257,814		2,322,162
Total assets less current liabilities			3,120,072		3,169,126
The funds of the charity					
Restricted income funds	18		31,471		41,201
Unrestricted funds	19		3,088,601		3,127,925
			3,120,072		3,169,126

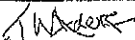
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 11 December 2024



J W Anderson
Trustee

Company registration number 04378521 (England and Wales)

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		34,976		(31,055)
Investing activities					
Purchase of tangible fixed assets		(65,074)		(11,821)	
Proceeds from disposal of tangible fixed assets		-		1,225,000	
Net cash (used in)/generated from investing activities			(65,074)		1,213,179
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(30,098)		1,182,124
Cash and cash equivalents at beginning of year			2,370,978		1,188,854
Cash and cash equivalents at end of year			<u>2,340,880</u>		<u>2,370,978</u>

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Southend on Sea Darby & Joan Organisation Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is St Martins, 59 Imperial Avenue, Westcliff On Sea, Essex, SS0 8NQ, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years straight line
Plant and equipment	5 years straight line
Fixtures and fittings	3 years straight line / 15% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The company has adopted a policy of continually upgrading and developing its freehold, thus maintaining a residual value in excess to the cost of the freehold properties. Therefore, no depreciation is provided in respect of freehold property.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	5,653	-	5,653	16,342	-	16,342
Grants	-	-	-	-	3,000	3,000
	<u>5,653</u>	<u>-</u>	<u>5,653</u>	<u>16,342</u>	<u>3,000</u>	<u>19,342</u>

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3	Income from donations and legacies	(Continued)	
4	Income from charitable activities	Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Residents fees	1,018,459	971,827
	Residents fees	53,489	8,097
	Sundry income		
	Services to residents	4,735	5,858
	Services to residents	1,076,683	985,782
5	Other income	Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Net gain on disposal of tangible fixed assets	-	647,130

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Governance costs 2024 £	Governance costs 2023 £
Direct costs		
Staff costs	841,433	743,542
Depreciation and impairment	48,229	35,424
Catering expenses	58,640	52,551
Insurance	14,221	13,841
Registration fees	5,105	6,924
Printing, postage, stationery and advertising	2,790	1,718
Sundry expenses	6,174	19,254
Heating and lighting	40,290	39,826
Telephone	3,806	5,335
Rates	6,813	6,695
Garden	239	284
Cleaning costs	15,843	15,346
Maintenance	44,561	43,101
Bank charges	872	844
DBS charges	78	60
Other charitable expenditure	4,735	5,858
	<u>1,093,829</u>	<u>990,603</u>
Share of support and governance costs (see note 7)		
Governance	36,010	47,266
	<u>1,129,839</u>	<u>1,037,869</u>
Analysis by fund		
Unrestricted funds	1,120,109	999,445
Endowment funds - designated	-	25,694
Restricted funds	9,730	12,730
	<u>1,129,839</u>	<u>1,037,869</u>

7 Support costs allocated to activities

	Governance costs 2024 £	Total 2023 £
Governance	<u>36,010</u>	<u>47,266</u>

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7	Support costs allocated to activities	(Continued)	
		2024	2023
		£	£
	Governance costs comprise:		
	Professional fees	21,610	36,450
	Auditors remuneration	14,400	10,816
		<u>36,010</u>	<u>47,266</u>
8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	48,229	35,424
	Loss/(profit) on disposal of tangible fixed assets	1,551	(640,276)
		<u>49,780</u>	<u>(604,852)</u>
9	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. However expenses paid on behalf of trustees during the year totaled £1,099 (2023 - £2,024) for expenses.		
10	Employees		
	The average monthly number of employees during the year was:		
		2024	2023
		Number	Number
	Care services	33	33
	Maintenance	2	1
	Administration	1	1
	Total	<u>36</u>	<u>35</u>
	Employment costs	2024	2023
		£	£
	Wages and salaries	767,306	673,090
	Social security costs	54,178	52,841
	Other pension costs	19,949	17,611
		<u>841,433</u>	<u>743,542</u>

There were no employees whose annual remuneration was more than £60,000.

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Other expenditure

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Net loss on disposal of tangible fixed assets	1,551	-	1,551	-	6,854	6,854

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
At 1 April 2023	725,000	23,841	262,768	1,011,609
Additions	-	58,885	6,189	65,074
Disposals	-	-	(2,820)	(2,820)
At 31 March 2024	725,000	82,726	266,137	1,073,863
Depreciation and impairment				
At 1 April 2023	-	23,175	141,470	164,645
Depreciation charged in the year	-	11,944	36,285	48,229
Eliminated in respect of disposals	-	-	(1,269)	(1,269)
At 31 March 2024	-	35,119	176,486	211,605
Carrying amount				
At 31 March 2024	725,000	47,607	89,651	862,258
At 31 March 2023	725,000	666	121,298	846,964

Land and buildings with a carrying amount of £725,000 were revalued at 30 September 2013 by Chartered Surveyors, independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

On adoption of FRS102 the trustees took advantage of the transitional arrangements and the valuation above was frozen as deemed cost. No further valuations are required, however, impairment reviews are undertaken regularly.

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Debtors		2024	2023
		£	£
Amounts falling due within one year:			
Trade debtors		8,527	8,248
Prepayments and accrued income		6,886	22,814
		<u>15,413</u>	<u>31,062</u>
15 Creditors: amounts falling due within one year		2024	2023
	Notes	£	£
Other taxation and social security		11,795	10,842
Deferred income	16	26,170	25,021
Trade creditors		23,818	29,744
Other creditors		2,576	2,325
Accruals		34,120	11,946
		<u>98,479</u>	<u>79,878</u>
16 Deferred income		2024	2023
		£	£
Other deferred income		26,170	25,021
Deferred income is included in the financial statements as follows:			
		2024	2023
		£	£
Deferred income is included within:			
Current liabilities		26,170	25,021
Movements in the year:			
Deferred income at 1 April 2023		25,021	-
Released from previous periods		(25,021)	-
Resources deferred in the year		26,170	25,021
Deferred income at 31 March 2024		<u>26,170</u>	<u>25,021</u>
17 Retirement benefit schemes		2024	2023
		£	£
Defined contribution schemes			
Charge to profit or loss in respect of defined contribution schemes		11,880	12,405

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Retirement benefit schemes

(Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Infection control grant	41,201	-	(9,730)	-	31,471
	<u>41,201</u>	<u>-</u>	<u>(9,730)</u>	<u>-</u>	<u>31,471</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Infection control grant	52,549	-	(16,584)	5,236	41,201
Recruitment fund grant	-	3,000	(3,000)	-	-
	<u>52,549</u>	<u>3,000</u>	<u>19,584</u>	<u>5,236</u>	<u>41,201</u>

The restricted funds represents separate grant monies received to assist with additional requirements as a direct impact of COVID-19. The grant money was used to fund purchases of infection control equipment. This is being depreciated over the useful economic life of the assets.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	3,127,925	1,082,336	(1,121,660)	-	3,088,601
	<u>3,127,925</u>	<u>1,082,336</u>	<u>(1,121,660)</u>	<u>-</u>	<u>3,088,601</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	2,493,800	1,649,254	(999,445)	(15,684)	3,127,925
	<u>2,493,800</u>	<u>1,649,254</u>	<u>(999,445)</u>	<u>(15,684)</u>	<u>3,127,925</u>

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	830,787	31,471	862,258
Current assets/(liabilities)	2,257,814	-	2,257,814
	<u>3,088,601</u>	<u>31,471</u>	<u>3,120,072</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	805,763	41,201	846,964
Current assets/(liabilities)	2,322,162	-	2,322,162
	<u>3,127,925</u>	<u>41,201</u>	<u>3,169,126</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

22 Subsidiaries

The charitable company has a wholly owned subsidiary called The Mission of Help with the aim of providing charitable assistance to the poor and needy.

The Mission of Help is dormant and has not had any significant accounting transactions during the accounting period. No value has been attributed to this subsidiary undertaking in the accounts.

	2024 £	2023 £
23 Cash generated from operations		
(Deficit)/surplus for the year	(49,054)	607,531
Adjustments for:		
Loss/(gain) on disposal of tangible fixed assets	1,551	(640,276)
Depreciation and impairment of tangible fixed assets	48,229	35,424
Movements in working capital:		
Decrease/(increase) in debtors	15,649	(9,527)
Increase/(decrease) in creditors	17,452	(49,228)
Increase in deferred income	1,149	25,021
Cash generated from/(absorbed by) operations	<u>34,976</u>	<u>(31,055)</u>

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24 Analysis of changes in net funds

The charity had no material debt during the year.