

**Company registration number 04378521 (England and Wales)**

**Charity registration number 1093882 (England and Wales)**

**THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	A E Andrews G Gates S P Smith M Venables	(Appointed 20 September 2024)
Country of incorporation	United Kingdom (England and Wales)	04378521
Charity registration	England and Wales	1093882
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	

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# 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 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

### 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. Care is provided in one registered residential home at St Martins in Westcliff on Sea which offers dementia-specialised adult care for up to 26 residents living with a range of conditions including dementia, frailty and/or immobility.

### Financial Objectives

Our charity is in a sound position financially, and we have continued to make prudent and sensible decisions regarding our income and expenditure over the past year. Despite the continuing uncertainty caused by the wider political and economic situations, we have been able to maintain a cautious approach to our spending which has seen us confidently weather any adverse changes in regulations and our financial obligations.

Demand for our services remains high and we have seen occupancy rates maintained at around 97.5% on average throughout the year which is reflected in our increased income. The main way we attract new residents is through word-of-mouth with many joining us through recommendation from friends or family members. We also have excellent relationships with our key healthcare and local authority stakeholders such as medical professionals, commissioning officers, social workers and other care / nursing homes in the area.

Although Southend City Council has predicated an oversupply of care beds in the area by 2040, we believe that this drop will be countered by:

- An ageing population: Projecting Older People Population Information UK (POPPI) estimated in 2020 that 35,900 Southend residents were aged 65 and over (which is 19% of the total population) and that this will increase to 42,600 by 2030 (to 22% of the total population). The figures are based on Office for National Statistics data.
- Increase in support needed: It was also estimated that in 2020 that 10,383 people aged 65 and over in Southend needed support with at least one self-care activity and that this will increase to a total of 12,494 by 2030.
- Increase in prevalence of dementia: according to The Essex Dementia Strategy by Essex County Council, it is estimated that the number of people with dementia will increase by 33% by 2030 across Southend, Essex and Thurrock.
- Providing exceptional care at an affordable cost: We are committed to delivering the highest standards of service and care without compromising affordability. Our pursuit of excellence is ongoing, supported by continuous investment in staff development and enhancements to our facilities.

Each year we review our pricing structure and set the fees based on:

- Likely expenditure on direct and indirect costs
- Predicted inflation on our key spends (staffing, food and utility)
- What we feel the market can sustain and is a fair reflection of the care we provide

Our financial objectives remain to:

- Future proof our charity to ensure that we're able to continue to provide support and a home for those who need our help for generations to come.
- Grow our business, in the short term, through acquisition and extending our current care offering so that we can help and assist more people from the community.
- Continue to meet our current liabilities.
- Ensure our current home, St Martins, benefits from a programme of regular maintenance and repair that will ensure it is a comfortable, modern and safe home for our current and future residents for years to come.

# THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Achievements and performance

#### *Significant activities and achievements against objectives*

The year has seen many positive contributions made by our organisation to improve the charity and make more meaningful and positive changes to the lives of our residents and the community.

#### *St Martins*

A property like St Martins, built in the early years of the last century, requires a constant programme of maintenance and repair to ensure it remains the comfortable and secure home that it is for years to come.

It is not just wear-and-tear and the ravages of time that we must combat. The regulations that govern the care sector and our obligations as a care provider are constantly reviewed meaning that we must ensure our home meets the necessary standards in terms of fire, health and safety and infection control regulations. In addition, times change and residents rightly demand a home that has some of the benefits of modern living, making use of the latest technology where feasible to do so to improve their quality of life and keep them safe.

In October, we undertook a full building survey to assess the condition of the home and identify areas that require repair. This was a useful exercise to inform our annual programme of maintenance works and also helps to set our budget allocation for the years ahead. The report confirmed that the building is sound and its overall condition good though a few areas were identified as needing repair or upgrade over the coming years.

This organisation believes that every resident has the right to freedom and choice over how they wish to live their lives and, furthermore, believes that they should be enabled to live with as much independence as is possible. Lifts play a vital role in maintaining that independence and provide safe and efficient movement between floors for residents, particularly those with mobility challenges. They reduce the physical strain on both residents and staff, allowing individuals who use wheelchairs or other mobility aids to navigate the building with greater independence and dignity. Lifts also ensure quick access to all areas during emergencies, support the smooth transportation of equipment like laundry, and help create a more inclusive and comfortable environment for everyone in the home. This is why we chose to install another lift in the home both as an additional means to get about for all residents and as a back-up for the main passenger lift.

CCTV can offer significant benefits when used responsibly, enhancing both safety and peace of mind. It acts as a vital tool for monitoring communal areas, helping to ensure the wellbeing of residents by deterring inappropriate behaviour and enabling swift responses to incidents or emergencies. For families, we feel it can provide reassurance that their loved ones are receiving proper care, fostering trust in the home's environment. We installed CCTV throughout our communal areas this year and when balanced with privacy considerations, has helped us create a more secure and transparent care setting.

Our garden is a unique place in Westcliff offering residents and community groups a tranquil, peaceful and safe space to enjoy the outdoors. The garden, designed specifically with dementia sufferers in mind, flows around a yellow figure of eight path and takes residents on a journey through beautifully planted beds and interesting structures. The path, last laid in 2014, had seen better days and needed repair. We recovered the path in bright yellow, mulched rubber to provide a soft walking pathway for those with mobility issues.

# THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### *Activities*

This year has been another busy one for our activities co-ordinators, who organise one-off events, monthly programmes of exercise routines and activities, day trips out and visits from entertainers and musicians. This year saw them support by several permanent volunteers and also volunteers from local schools.

Alongside our regular programme of daily activities, there were a number of on off events such as a visit to the summer fair at Chalkwell Park, our Christmas party and visit from the Redeemed Christian Church of God, a celebration of the Lunar new year, and, of course, marking the 80 years since the allied landings on the beaches of Normandy during D-Day.

We've been supported throughout the year by our regular entertainers such as the Ladybirds and Ronnie James who bring music and dancing into the home.

### *Fundraising*

We have been highly successful with our fundraising campaigning; funds generated benefiting residents directly through improvements to the home or through the purchase of activities and entertainment for those who live at the home. The year started with a welcome call from The Southend on Sea Bowls and Social Club whose president, Barry Case, wished to sponsor us for the year. Under Barry's patronage, a great many events were organised including a sky dive in August with his daughter! In total, Barry and the club raised almost £6,000 for St Martins' residents, which is an amazing achievement.

Furthermore, the year saw us form a new committee focused on fundraising. This group has done wonders to raise our profile amongst local clubs looking for sponsorship causes. Their inaugural event was a very successful quiz afternoon in February, attended by residents, families, staff and trustees. In addition, there have been other events arranged by local clubs with links to our charity such as The Thorpe Bay Bridge Club, The Thorpe Bay Bowls Club and the local Women's Institute. Additionally, we were successful in bidding for a donation from Shared Space in Westcliff, a unique Christian-based network of charity shops.

### **Staff**

Our staff remain pivotal to our operation and our strategy has always been to have a happy, hardworking, dedicated and skilled team of carers to support our residents.

Our organisation recognises the importance and benefits of staff retention. We provide health insurance to all our staff and ensure that they have the right training and refresher courses to do their jobs well. Our structure supports the work of our carers. Senior care staff supervise their teams and provide assistance where necessary, ensuring learnings and best practice are embedded in the culture of our organisation. The care manager maintains a warm, welcoming, open-door style which extends to staff as well as residents' families and visitors.

Our staff work hard and are dedicated to their residents. The board of trustees recognise their valuable contribution to the success of our organisation and as such ensure that they are fairly remunerated for the work they do. Pay is reviewed annually and consideration is given to inflationary pressures, the cost of living and the organisation's ability to meet its liabilities as well as our obligations as a charity.

### **Financial review**

#### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# **THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **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.

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 2025

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### Risk Management

Risk management in care homes is essential for safeguarding the wellbeing of residents, staff, and visitors. It involves identifying potential hazards and implementing proactive measures to reduce these risks. This process includes regular risk assessments, staff training, and clear policies and procedures to ensure swift and appropriate responses to incidents. Effective communication, both within care teams and with families, plays a vital role in maintaining safety and trust.

Our risk management strategy supports a culture of accountability and continuous improvement, helping us to deliver high-quality, person-centred care. Our detailed business continuity plan, emergency evacuation plan and risk register form the backbone of our quality assurance framework. The charity has over 200 policies and procedures which are reviewed at least annually to reflect best practice. Our policies serve as structured guidelines that support safe, effective, and compassionate care for residents. They outline standards for everything from medication management and safeguarding to hygiene, confidentiality, staff conduct and how we manage our finances.

These policies help ensure regulatory compliance, protect the rights and dignity of residents, and promote consistent, high-quality care. We believe that by setting clear expectations and procedures, we can empower our staff to respond appropriately in various situations and provide a foundation for continuous improvement, guiding carers to adapt and evolve in response to residents' changing needs. In addition, we have regular inspections of our premises to ensure they meet current regulations.

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 met 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. Our newly formed fundraising committee has been incredibly impactful at planning and overseeing efforts to raise money for St Martins. They've been the driving force behind securing the resources needed to support some of our purchases for our residents. Thank you to all trustees who have dedicated a considerable amount of time to ensure these committees continue to generate successful outcomes for our charity.

This year we have seen a number of changes to the make-up of our board of trustees; new board members have brought new ways of thinking about the charity's challenges and opportunities, bringing with them a wealth of new experiences and perspectives. That fresh pair of eyes has been a useful challenge to our existing assumptions and enabled the charity to benefit from new skills and knowledge.

In March 2025, our service underwent a CQC inspection and was rated as "Requires Improvement." This outcome was deeply disappointing for everyone at St Martins, as it does not reflect the standards we strive to uphold. In response, we have worked closely with CQC inspectors, management teams, and our local authority to develop a comprehensive plan of action. This includes targeted improvements and staff retraining initiatives, which we are confident will restore our rating to at least "Good"—a level that truly represents the quality of care we aim to provide and that our residents deserve.

### Plans for future periods

At our organisation, complacency is never an option. We are driven by a continuous commitment to progress—constantly seeking new opportunities to enhance efficiency, reduce costs, and elevate the quality of care we provide. Our residents deserve not only exceptional support but also a home environment that reflects comfort, dignity, and modern living.

Building on the momentum of our initial fundraising achievements, we are now channelling those successes into meaningful upgrades. These include a range of new purchases designed to enrich the daily life for our residents and improve the overall functionality of the home.

In parallel, we are actively planning enhancements to the physical infrastructure of the property. Our goal is to create a space that meets the evolving needs of 21st-century living—where safety, accessibility, and aesthetic appeal come together to foster a truly welcoming and supportive atmosphere.

To support our growing ambitions, we are also working to expand our board of trustees. By welcoming new members with diverse skills and fresh perspectives, we hope to strengthen our governance, broaden our strategic thinking, and ensure that our organisation continues to thrive in the years ahead.



# THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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

J W Anderson	(Resigned 24 May 2025)
A E Andrews	
J A Dresner	(Resigned 18 March 2025)
G Gates	
S P Smith	
J P Smoothery	(Resigned 30 September 2025)
O Rowe	(Resigned 10 May 2024)
A M M Dalton	(Appointed 9 May 2025 and resigned 23 October 2025)
M Venables	(Appointed 20 September 2024)

### *Recruitment and appointment of trustees*

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**

In accordance with the company's articles, a resolution proposing that Francis James & Partners LLP be reappointed as auditor of the company will be put at a General Meeting.

The trustees report was approved by the Board of Trustees.

A E Andrews

**Trustee**

9 December 2025

# **THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025**

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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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

## INDEPENDENT AUDITOR'S REPORT

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

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#### Opinion

We have audited the financial statements of The Southend on Sea Darby & Joan Organisation Limited (the 'charity') for the year ended 31 March 2025 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 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 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 requires 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

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#### **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

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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, Statutory Auditor

Chartered Accountants

1386 London Road

Leigh on Sea

Essex

SS9 2UJ

England

12 December 2025

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 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	4,765	-	4,765	5,653	-	5,653
Charitable activities	4	1,207,754	-	1,207,754	1,076,683	-	1,076,683
<b>Total income</b>		<u>1,212,519</u>	<u>-</u>	<u>1,212,519</u>	<u>1,082,336</u>	<u>-</u>	<u>1,082,336</u>
<b>Expenditure on:</b>							
Charitable activities	5	1,240,455	9,307	1,249,762	1,120,109	9,730	1,129,839
Other expenditure	10	-	-	-	1,551	-	1,551
<b>Total expenditure</b>		<u>1,240,455</u>	<u>9,307</u>	<u>1,249,762</u>	<u>1,121,660</u>	<u>9,730</u>	<u>1,131,390</u>
<b>Net expenditure</b>		(27,936)	(9,307)	(37,243)	(39,324)	(9,730)	(49,054)
Transfers between funds		<u>1,128</u>	<u>(1,128)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	7	(26,808)	(10,435)	(37,243)	(39,324)	(9,730)	(49,054)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>3,088,601</u>	<u>31,471</u>	<u>3,120,072</u>	<u>3,127,925</u>	<u>41,201</u>	<u>3,169,126</u>
<b>Fund balances at 31 March 2025</b>		<u>3,061,793</u>	<u>21,036</u>	<u>3,082,829</u>	<u>3,088,601</u>	<u>31,471</u>	<u>3,120,072</u>

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 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	12		863,575		862,258
<b>Current assets</b>					
Debtors	13	3,516		15,413	
Cash at bank and in hand		2,304,591		2,340,880	
		<u>2,308,107</u>		<u>2,356,293</u>	
<b>Creditors: amounts falling due within one year</b>	14	(88,853)		(98,479)	
<b>Net current assets</b>			<u>2,219,254</u>		<u>2,257,814</u>
<b>Total assets less current liabilities</b>			<u><u>3,082,829</u></u>		<u><u>3,120,072</u></u>
<b>The funds of the charity</b>					
Restricted income funds	17	21,036		31,471	
Unrestricted funds	18	3,061,793		3,088,601	
		<u>3,082,829</u>		<u>3,120,072</u>	

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 2025, 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 9 December 2025

A E Andrews  
Trustee

# THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		28,569		34,976
<b>Investing activities</b>					
Purchase of tangible fixed assets		(64,858)		(65,074)	
<b>Net cash used in investing activities</b>			(64,858)		(65,074)
<b>Net cash generated from financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(36,289)		(30,098)
Cash and cash equivalents at beginning of year			2,340,880		2,370,978
<b>Cash and cash equivalents at end of year</b>			2,304,591		2,340,880



# THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 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 Basis of preparation

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" 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)". 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.

Residents fee income represents amounts receivable from residents for the provision of accommodation, care services and associated support.

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 2025

### 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 2025

### 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 2025 £	Unrestricted funds 2024 £
Donations and gifts	4,765	5,653

# THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Residents fees</b>		
Residents fees	1,142,933	1,018,459
Sundry income	60,233	53,489
<b>Services to residents</b>		
Services to residents	4,588	4,735
	<hr/>	<hr/>
	1,207,754	1,076,683
	<hr/>	<hr/>

# THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 5 Expenditure on charitable activities

	Governance costs 2025 £	Governance costs 2024 £
<b>Direct costs</b>		
Staff costs	900,145	841,433
Depreciation and impairment	63,542	48,229
Catering expenses	59,403	58,640
Insurance	10,402	14,221
Registration fees	5,220	5,105
Printing, postage, stationery and advertising	1,744	2,790
Sundry expenses	4,291	6,174
Heating and lighting	67,251	40,290
Telephone	2,750	3,806
Rates	8,283	6,813
Garden	1,146	239
Cleaning costs	17,087	15,843
Maintenance	63,842	44,561
Bank charges	732	872
DBS charges	1,854	78
Services to residents	4,588	4,735
	<u>1,212,280</u>	<u>1,093,829</u>
<b>Share of support and governance costs (see note 6)</b>		
Governance	37,482	36,010
	<u>1,249,762</u>	<u>1,129,839</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,240,455	1,120,109
Restricted funds	9,307	9,730
	<u>1,249,762</u>	<u>1,129,839</u>

### 6 Support costs allocated to activities

	Governance costs 2025 £	Total 2024 £
Governance	<u>37,482</u>	<u>36,010</u>

# THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Support costs allocated to activities (Continued)

	2025	2024
	£	£
<b>Governance costs comprise:</b>		
Professional fees	15,097	11,326
Auditors remuneration	14,400	14,400
Office support	7,985	10,284
	<u>37,482</u>	<u>36,010</u>

### 7 Net movement in funds

	2025	2024
	£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	14,400	14,400
Depreciation of owned tangible fixed assets	63,542	48,229
Loss on disposal of tangible fixed assets	-	1,551
	<u></u>	<u></u>

### 8 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 £819 (2024 - £1,099) for expenses.

### 9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Care services	30	33
Maintenance	1	2
Administration	3	1
	<u></u>	<u></u>
Total	34	36
	<u></u>	<u></u>

	2025	2024
	£	£
<b>Employment costs</b>		
Wages and salaries	814,034	767,306
Social security costs	63,796	54,178
Other pension costs	22,315	19,949
	<u>900,145</u>	<u>841,433</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 2025

### 10 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	-	1,551

### 11 Taxation

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

### 12 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 April 2024	725,000	82,726	266,137	1,073,863
Additions	-	47,298	17,560	64,858
At 31 March 2025	725,000	130,024	283,697	1,138,721
<b>Depreciation and impairment</b>				
At 1 April 2024	-	35,118	176,486	211,604
Depreciation charged in the year	-	21,404	42,138	63,542
At 31 March 2025	-	56,522	218,624	275,146
<b>Carrying amount</b>				
At 31 March 2025	725,000	73,502	65,073	863,575
At 31 March 2024	725,000	47,607	89,651	862,258

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.

### 13 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	937	8,527
Other debtors	398	-
Prepayments and accrued income	2,181	6,886
	3,516	15,413

# THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		14,584	11,795
Deferred income	15	19,885	26,170
Trade creditors		9,298	23,818
Other creditors		7,475	2,576
Accruals		37,611	34,120
		<u>88,853</u>	<u>98,479</u>

### 15 Deferred income

	2025 £	2024 £
Other deferred income	19,885	26,170
	<u>19,885</u>	<u>26,170</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	19,885	26,170
	<u>19,885</u>	<u>26,170</u>
Movements in the year:		
Deferred income at 1 April 2024	26,170	25,021
Released from previous periods	(26,170)	(25,021)
Resources deferred in the year	19,885	26,170
	<u>19,885</u>	<u>26,170</u>
Deferred income at 31 March 2025	19,885	26,170
	<u>19,885</u>	<u>26,170</u>

### 16 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	13,902	11,880
	<u>13,902</u>	<u>11,880</u>

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



# THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 17 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 2024	Resources expended	Transfers	At 31 March 2025
	£	£	£	£
Infection control grant	31,471	(9,307)	(1,128)	21,036
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£
Infection control grant	41,201	(9,730)	-	31,471
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </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.

During the current financial year, a transfer of charity funds was made to correct an error relating to the disposal of restricted assets which had been incorrectly recorded within unrestricted funds in the previous year.

### 18 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 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	3,088,601	1,212,519	(1,240,455)	1,128	3,061,793
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
General funds	3,127,925	1,082,336	(1,121,660)	-	3,088,601
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	842,539	21,036	863,575
Current assets/(liabilities)	2,219,254	-	2,219,254
	<u>3,061,793</u>	<u>21,036</u>	<u>3,082,829</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
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>

### 20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

### 21 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 was closed with the charities commission on the 17th of January 2025.

### 22 Cash generated from operations

	2025 £	2024 £
Deficit for the year	(37,243)	(49,054)
<b>Adjustments for:</b>		
(Gain)/loss on disposal of tangible fixed assets	-	1,551
Depreciation and impairment of tangible fixed assets	63,542	48,229
<b>Movements in working capital:</b>		
Decrease in debtors	11,896	15,649
(Decrease)/increase in creditors	(3,341)	17,452
(Decrease)/increase in deferred income	(6,285)	1,149
<b>Cash generated from operations</b>	<u>28,569</u>	<u>34,976</u>

# THE SOUTHEND ON SEA DARBY & JOAN ORGANISATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 23 Analysis of changes in net funds

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	2,340,880	(36,289)	2,304,591
	<u>2,340,880</u>	<u>(36,289)</u>	<u>2,304,591</u>
	<u>2,340,880</u>	<u>(36,289)</u>	<u>2,304,591</u>