

Charity registration number 1127168 (England and Wales)

Company registration number 06695518

AGE UK EAST GRINSTEAD & DISTRICT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

AGE UK EAST GRINSTEAD & DISTRICT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A C Bowcott	
	M Belsey	
	J Belsey	
	C Mackenzie-Ross	(Appointed 11 January 2025)
	C Benson	(Appointed 11 January 2025)
Charity number	1127168	
Company number	06695518	
Registered office	Glen Vue Community Centre Railway Approach East Grinstead West Sussex England RH19 1BS	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited Ground Floor 1-7 Station Road Crawley West Sussex RH10 1HT	
Investment Advisors	Brewin Dolphin Securities 12 Smithfield Street London EC1A 9LA	

AGE UK EAST GRINSTEAD & DISTRICT

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 25

AGE UK EAST GRINSTEAD & DISTRICT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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 Articles of Association, 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 charity's objects are to promote the relief of older people in any manner deemed by law to be charitable in East Grinstead and surrounding rural parts of West Sussex.

To achieve its objectives, the charity provides a range of services and activities both at its centre in East Grinstead and within the wider community, all aimed at supporting the wellbeing of older people.

At the centre, people aged 50 and over are welcomed into a friendly and inclusive environment where they can take part in weekly activities, stay connected, and enjoy social interaction. The Glen Vue Centre offers a safe and supportive space where older people can engage with others and feel part of a community.

Additionally, the charity delivers a dementia respite service, creating a caring and stimulating environment for individuals living with dementia. This vital service also gives carers the opportunity to take a break, knowing their loved ones are safe and well cared for.

Through these services, the charity is committed to fostering connection, care, and a sense of belonging for older people and their families.

Vision

A society in which everyone can enjoy a long and fulfilled life

Mission

To work with and for local older people across our area to make a real and positive difference to their wellbeing and quality of life.

The charity measures achievements against its objectives through regular meetings with budget holders and feedback from staff, volunteers and members, enabling services to adapt where possible to meet operational and member needs.

The Trustees have had regard to the Charity Commission guidance on public benefit. The services provided by Age UK East Grinstead and District have been shown to improve the mental and physical health of older people and therefore the Trustees consider these services to be for the public benefit.

Staff and Volunteers

The delivery of services and activities is made possible by the commitment of a small staff team led by Chief Executive Officer, Bernadette Cox. The staff team is assisted by the invaluable contribution of volunteers. During the year, the charity welcomed new staff and volunteers while also saying goodbye to several existing team members. The Trustees are extremely grateful to all for their contributions.

Contracts

During this accounting year, several services were supported through contract income totalling £57,405 received from Age UK West Sussex Brighton and Hove (Age UK WSBH). This income related to contracts with Mid Sussex District Council and West Sussex County Council to support the delivery of the "tackling social isolation" contract and associated services in East Grinstead and surrounding areas.

The Trustees have had regard to the Charity Commission guidance on public benefit. The services provided by Age UK East Grinstead and District have been shown to improve the mental and physical health of older people and therefore the trustees consider these services to be for the public benefit.

AGE UK EAST GRINSTEAD & DISTRICT

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

Achievements and performance

During the accounting period, the charity provided five main services from its base at the Glen Vue Centre.

Glen Vue Centre Services

Attendance at Glen Vue Centre services has improved slightly during this period, however attendance numbers are still lower than pre pandemic levels. Consultation remains an ongoing process to understand the reasons for this and to enable the development of more client led and sustainable Centre Services.

Older people attending the Glen Vue Centre Services also use the Café and can choose from activities such as exercise classes, weekly bingo with fish and chips, varied social groups and occasional musical entertainment.

Regular room hire has become a growing income stream and continues to raise awareness of the Glen Vue Centre and its activities.

Glen Vue Kitchen and Café

The Glen Vue Kitchen operated throughout the reporting year, recruiting and retaining a permanent Chef for the Centre continues to be challenging. The charity therefore still must rely on agency chefs to continue providing hot meals, particularly for vulnerable members and those attending the dementia respite service during recruitment periods.

The Café is primarily used as a coffee shop and social space, with a consistent group of regular attendees who also make use of the hot meals and light refreshments available.

Trips, Outings, Events and Holidays

Age UK East Grinstead and District is still the only Age UK brand partner in the UK to offer holidays. While staffing challenges resulted in this provision being paused during the reporting period, plans are in place to restart the programme in the next accounting period.

Day trips and outings were unable to take place due to limited affordable transport and reduced staffing; however, these activities remain a key focus for future development

Dementia Service – Respite for Carers

The dementia service is delivered from the Glen Vue Centre. Initially offered twice weekly, it increased to five days per week during this reporting period. This expansion reflects increasing community need, as Glen Vue remains the only provider of this service locally.

Although previous funding from Age UK WSBH ceased in March 2023, the charity continues to deliver and grow this service without external funding.

Community Outreach

Community Outreach continues to be recognised as an area for development. In early 2025, the recruitment of a Head of Community Development enabled the charity to map existing services and identify gaps in local provision. This information is currently being reviewed as part of ongoing strategic planning, with a view to developing and delivering Community Outreach services in the latter part of the 2025 – 26 reporting year.

Financial review

It is the charity's policy to maintain unrestricted reserves equivalent to six months' expenditure. This ensures continuity of services in the event of reduced funding.

On 31 March 2025, total funds were £657,016 (2024: £726,646), comprising £197,169 unrestricted, £0 restricted and £459,847 designated.

Designated funds include £427,393 held in investments to cover lease-related costs for the Glen Vue Centre, £30,000 designated for potential redundancy and closure costs and £3,000 donation received during the year for entertainment within the memory café.

Total income for the year was £274,268 (2024: £542,068), resulting in a net deficit for the year of £69,630 (2024: Net surplus of £165,594).

AGE UK EAST GRINSTEAD & DISTRICT

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

Risk management

During the reporting period, the charity continued to operate in an environment where the costs of delivering services were not fully met by anticipated income. The Trustees recognise that, during the 2025–26 reporting period, further investment, refinements to the service delivery model, and continued development of the funding pipeline will support the long-term sustainability of services and the wider organisation.

Notwithstanding the above, the Trustees have assessed the principal risks faced by the charity and are satisfied that appropriate systems and controls are in place to manage and mitigate these risks.

Investment Risk

Brewin Dolphin have been selected to manage the investment portfolio taking a low to medium risk approach to the charity's investments. There have been no withdrawals during the year.

Future plans

During the 2025 – 26 years, the charity will continue developing existing services, focus on sustainability, and explore new services to protect the charity's long-term mission, as part of this a facilitated strategic planning process is anticipated in early 2026.

Structure, governance and management

AGE UK East Grinstead and District was registered as a company limited by guarantee on the 11th of September 2008. It is governed by the company's Articles of Association, as updated by a special resolution dated 6 February 2017.

Trustees

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 L Fairbourn	(Resigned 26 May 2025)
A C Bowcott	
M Belsey	
J Belsey	
C Mackenzie-Ross	(Appointed 11 January 2025)
C Benson	(Appointed 11 January 2025)

Trustees are recruited and appointed by existing trustees. Their appointment is confirmed at the following annual general meeting.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The charity has an executive committee which as at 31st March 2025 consisted of four Trustees and representatives of the local funding authorities, meeting at least four times a year. The Trustees come from a variety of professional backgrounds relevant to the work of the charity and are responsible for the overall management and control of the charity.

Decision making

The day to day management of the charity is delegated to Bernadette Cox, CEO, the senior manager of the organisation.

Induction and training of new trustees

All new Trustees are given an induction to the Charity by the Chair, together with clear roles and responsibilities.

Key management remuneration

The management team during this accounting year comprised of the CEO together with Dementia Services Manager and a full time Centre Manager. A remote Finance Coordinator supports the team. All salaries are set at a level that is sustainable.

AGE UK EAST GRINSTEAD & DISTRICT

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

FOR THE YEAR ENDED 31 MARCH 2025

Affiliation to Age UK

AGE UK East Grinstead and District is a brand partner of AGE UK – National. This allows AGE UK East Grinstead and District branding rights, information exchange and access to promotional material. It also limits AGE UK East Grinstead and District to the geographical area of East Grinstead and the surrounding rural areas.

The Trustees' report was approved by the Board of Trustees.



A C Bowcott

Trustee

Dated:

27/11/26

AGE UK EAST GRINSTEAD & DISTRICT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AGE UK EAST GRINSTEAD & DISTRICT

I report to the Trustees on my examination of the financial statements of Age UK East Grinstead & District (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

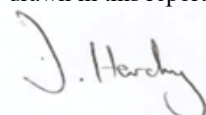
Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Darren Harding ACA FCCA DChA

Richard Place Dobson Services Limited

Ground Floor

1-7 Station Road

Crawley

West Sussex

RH10 1HT

Dated: 30/01/2026

AGE UK EAST GRINSTEAD & DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	3	101,800	3,000	15,000	119,800	371,096
Charitable activities	4	105,160	-	-	105,160	107,716
Other trading activities	5	35,845	-	-	35,845	49,951
Investments	6	-	13,463	-	13,463	13,305
Total income		<u>242,805</u>	<u>16,463</u>	<u>15,000</u>	<u>274,268</u>	<u>542,068</u>
Expenditure on:						
Raising funds	7	24,171	4,523	-	28,694	35,137
<u>Charitable activities</u>						
Day centre services	8	104,427	546	31,377	136,350	132,131
Kitchen	8	78,572	14,333	6,915	99,820	143,996
Trips & Events	8	29,902	-	-	29,902	37,529
Daybreak	8	50,626	-	-	50,626	49,130
Outreach	8	-	-	5,225	5,225	-
Total charitable expenditure		<u>263,527</u>	<u>14,879</u>	<u>43,517</u>	<u>321,923</u>	<u>362,786</u>
Total expenditure		<u>287,698</u>	<u>19,402</u>	<u>43,517</u>	<u>350,617</u>	<u>397,923</u>
Net gains/(losses) on investments	12	<u>-</u>	<u>6,719</u>	<u>-</u>	<u>6,719</u>	<u>21,449</u>
Net income/(expenditure) and movement in funds		(44,893)	3,780	(28,517)	(69,630)	165,594
Reconciliation of funds:						
Fund balances at 1 April 2024		<u>242,062</u>	<u>456,067</u>	<u>28,517</u>	<u>726,646</u>	<u>561,052</u>
Fund balances at 31 March 2025		<u>197,169</u>	<u>459,847</u>	<u>-</u>	<u>657,016</u>	<u>726,646</u>

All income and expenditure derive from continuing activities.

AGE UK EAST GRINSTEAD & DISTRICT

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

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	339,573	-	31,523	371,096
Charitable activities	4	107,716	-	-	107,716
Other trading activities	5	49,951	-	-	49,951
Investments	6	-	13,305	-	13,305
Total income		497,240	13,305	31,523	542,068
Expenditure on:					
Raising funds	7	31,785	3,352	-	35,137
<u>Charitable activities</u>					
Day centre services	8	121,870	-	10,261	132,131
Kitchen	8	114,864	19,393	9,739	143,996
Trips & Events	8	37,529	-	-	37,529
Daybreak	8	49,130	-	-	49,130
Total charitable expenditure		323,393	19,393	20,000	362,786
Total expenditure		355,178	22,745	20,000	397,923
Net gains/(losses) on investments	12	-	21,449	-	21,449
Net income and movement in funds		142,062	12,009	11,523	165,594
Reconciliation of funds:					
Fund balances at 1 April 2023		100,000	444,058	16,994	561,052
Fund balances at 31 March 2024		242,062	456,067	28,517	726,646

AGE UK EAST GRINSTEAD & DISTRICT

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		19,277		12,209
Investments	15		470,635		448,512
			<u>489,912</u>		<u>460,721</u>
Current assets					
Stocks	16	688		-	
Debtors	17	18,486		28,330	
Cash at bank and in hand		162,279		287,761	
		<u>181,453</u>		<u>316,091</u>	
Creditors: amounts falling due within one year	18	(14,349)		(50,166)	
Net current assets			167,104		265,925
Total assets less current liabilities			<u>657,016</u>		<u>726,646</u>
The funds of the charity					
Restricted income funds	20		-		28,517
Unrestricted funds - general			197,169		242,062
Unrestricted funds - designated	21		459,847		456,067
			<u>657,016</u>		<u>726,646</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.

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 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 27/1/26



A C Bowcott
Trustee

Company registration number 06695518 (England and Wales)

AGE UK EAST GRINSTEAD & DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Age UK East Grinstead & District is a private company limited by guarantee incorporated in England and Wales. The registered office is Glen Vue Community Centre, Railway Approach, East Grinstead, West Sussex, RH19 1BS, 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" 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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 have been set aside by the charity out of restricted funds for the following specific purposes: Glen Vue lease and a Special designated fund to be available to cover redundancy and other costs that would be incurred in the event of the charity having to close down.

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.

Donated goods are recognised in the SOFA where material, by estimating the value of the goods donated and recognising both the donation and the cost of the goods. However, it is not considered practicable to value volunteer time and this is not recognised in the SOFA.

Grants received to cover services provided during a particular time period are recognised in the financial statements for that period. Other grant income is recognised when received.

AGE UK EAST GRINSTEAD & DISTRICT

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

1 Accounting policies

(Continued)

Income from short term room hire is recognised over the hire period.

Investment income is recognised in the year to which it relates.

Contributions by participants towards the cost of charitable activities are recognised at the time the charitable activities take place.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

As well as directly attributable costs, the cost of generating funds includes a proportion of support staff, property and other costs deemed to be a fair reflection of the amount of time expended on raising grant funding.

Resources expended on charitable activities have been analysed between:

- the costs of providing meals and refreshments, served at the Glen Vue Centre or delivered to homes;
- the costs of operating the Glen Vue day centre, which is used to provide activity centre services during weekdays;
- the costs of operating the Daybreak - Respite for Carers service;
- the costs of providing the Community Outreach service;
- the cost of organising holidays and outings for members; and

As well as directly attributable costs, the cost of charitable activities includes a proportion of support staff, property and other costs.

Governance costs are those related to the management of the charity. As well as directly attributable costs, they include a proportion of support staff, property and other costs deemed to be a fair reflection of the time expended on governance matters.

Staff costs have been allocated between the various charitable activities and support costs based on their duties. Where the duties of an individual member of staff cover a number of activities, their costs have been allocated based on the time they spend on each activity.

Property costs have been allocated between activities based on usage of the Glen Vue building.

Other costs that relate to more than one activity have also been apportioned between activities in proportion to staff costs.

Allocation has been based on staff costs and usage during the current year.

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. Small assets costing less than £500 are not capitalised, being written off through the current year's SOFA instead.

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:

Leasehold improvements	Over the period of the lease
Plant and equipment	20% on cost
Fixtures and fittings	20% on cost
Computers	33% on cost

AGE UK EAST GRINSTEAD & DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred. As these are listed investments, the fair value is the market value at the reporting date.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.10 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.

Basic financial assets

Basic financial assets other than listed investments, 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. Financial assets classified as receivable within one year are not amortised.

Basic financial assets also include listed investments. These are accounted for as described above.

Basic financial liabilities

Basic financial liabilities, including creditors 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.

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.

Derecognition of financial liabilities

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

1.11 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.

AGE UK EAST GRINSTEAD & DISTRICT

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

1 Accounting policies

(Continued)

1.12 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.

Accounting Estimates

Investment value

Valuation of investments at market value, based on calculation by the investment fund manager. The investments held are all shares listed on a recognised stock exchange and have an easily identifiable market value.

AGE UK EAST GRINSTEAD & DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	2,372	3,000	-	5,372	71,719	-	-	71,719
Legacies	31,074	-	-	31,074	250,000	-	-	250,000
Grants	66,705	-	15,000	81,705	15,112	-	31,523	46,635
Membership fees	1,649	-	-	1,649	2,742	-	-	2,742
	<u>101,800</u>	<u>3,000</u>	<u>15,000</u>	<u>119,800</u>	<u>339,573</u>	<u>-</u>	<u>31,523</u>	<u>371,096</u>
Grants								
East Grinstead Town Council	1,000	-	-	1,000	-	-	-	-
Mid Sussex DC	-	-	-	-	7,613	-	-	7,613
Age UK and WSBH (WSCC)	30,000	-	-	30,000	-	-	10,000	10,000
Age UK	7,500	-	15,000	22,500	5,000	-	20,000	25,000
Age UK and WSBH (MSDC)	27,405	-	-	27,405	-	-	1,523	1,523
South East Thriving	-	-	-	-	2,000	-	-	2,000
Other	800	-	-	800	499	-	-	499
	<u>66,705</u>	<u>-</u>	<u>15,000</u>	<u>81,705</u>	<u>15,112</u>	<u>-</u>	<u>31,523</u>	<u>46,635</u>

AGE UK EAST GRINSTEAD & DISTRICT

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

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Day centre services		
Food & catering	1,023	348
Services provided	-	31
Activities, events & trips	75,000	53,953
Kitchen		
Food & catering	19,716	19,855
Trips & Events		
Activities, events & trips	9,421	31,042
Daybreak		
Services provided	-	2,487
	<u>105,160</u>	<u>107,716</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Room hire income	34,791	48,833
Sponsorships and social lotteries	1,054	1,118
	<u>35,845</u>	<u>49,951</u>

6 Income from investments

	Unrestricted funds designated 2025 £	Unrestricted funds designated 2024 £
Income from listed investments	11,848	13,305
Interest receivable	1,615	-
	<u>13,463</u>	<u>13,305</u>

AGE UK EAST GRINSTEAD & DISTRICT

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

7 Expenditure on raising funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Fundraising and publicity						
Raising funds	785	-	785	-	-	-
Other fundraising costs	-	-	-	57	-	57
Support costs	3,707	-	3,707	7,058	-	7,058
	<u>4,492</u>	<u>-</u>	<u>4,492</u>	<u>7,115</u>	<u>-</u>	<u>7,115</u>
Trading costs						
Support costs	19,679	-	19,679	24,670	-	24,670
	<u>-</u>	<u>4,523</u>	<u>4,523</u>	<u>-</u>	<u>3,352</u>	<u>3,352</u>
Investment management						
	<u>-</u>	<u>4,523</u>	<u>4,523</u>	<u>-</u>	<u>3,352</u>	<u>3,352</u>
Total costs	<u>24,171</u>	<u>4,523</u>	<u>28,694</u>	<u>31,785</u>	<u>3,352</u>	<u>35,137</u>

AGE UK EAST GRINSTEAD & DISTRICT

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

8 Expenditure on charitable activities

	Day centre services	Kitchen	Trips & Events	Daybreak	Outreach	Total
	2025	2025	2025	2025	2025	2025
	£	£	£	£	£	£
Direct costs						
Staff costs	10,689	13,293	-	40,979	5,225	70,186
Professional fees	310	235	-	86	-	631
Light & heat	-	104	-	-	-	104
Repairs and renewals	2,156	709	-	576	-	3,441
Other premises costs	1,043	228	-	216	-	1,487
Subcontract staff	-	8,878	-	-	-	8,878
Travel & subsistence	32	-	-	-	-	32
Other direct costs	6,418	1,234	-	340	-	7,992
Activities	16,378	1,554	11,709	-	-	29,641
Catering	143	22,130	-	-	-	22,273
Advertising	245	696	-	-	-	941
Office costs	3	1	-	-	-	4
Dementia activities	3,694	-	-	-	-	3,694
	<u>41,111</u>	<u>49,062</u>	<u>11,709</u>	<u>42,197</u>	<u>5,225</u>	<u>149,304</u>
Share of support and governance costs (see note 9)						
Support	75,607	41,334	14,267	6,858	-	138,066
Governance	19,632	9,424	3,926	1,571	-	34,553
	<u>136,350</u>	<u>99,820</u>	<u>29,902</u>	<u>50,626</u>	<u>5,225</u>	<u>321,923</u>
Analysis by fund						
Unrestricted funds - general	104,427	78,572	29,902	50,626	-	263,527
Unrestricted funds - designated	546	14,333	-	-	-	14,879
Restricted funds	31,377	6,915	-	-	5,225	43,517
	<u>136,350</u>	<u>99,820</u>	<u>29,902</u>	<u>50,626</u>	<u>5,225</u>	<u>321,923</u>

AGE UK EAST GRINSTEAD & DISTRICT

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

8 Expenditure on charitable activities

(Continued)

Previous year:	Day centre services	Kitchen	Trips & Events	Daybreak	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Direct costs					
Staff costs	1,559	37,914	-	37,033	76,506
Professional fees	900	84	-	-	984
Light & heat	-	163	-	-	163
Repairs and renewals	709	310	-	-	1,019
Other premises costs	-	1,656	-	-	1,656
Subcontract staff	-	3,211	-	-	3,211
Travel & subsistence	-	37	-	-	37
Staff training	300	-	-	-	300
Other direct costs	-	1,039	173	105	1,317
Activities	12,795	10,728	18,350	-	41,873
Catering	-	15,988	-	-	15,988
Advertising	2,668	200	-	-	2,868
Office costs	174	9	-	-	183
Dementia activities	1,719	-	-	-	1,719
	20,824	71,339	18,523	37,138	147,824
Share of support and governance costs (see note 9)					
Support	99,211	66,850	16,586	11,024	193,671
Governance	12,096	5,807	2,420	968	21,291
	132,131	143,996	37,529	49,130	362,786
Analysis by fund					
Unrestricted funds - general	121,870	114,864	37,529	49,130	323,393
Unrestricted funds - designated	-	19,393	-	-	19,393
Restricted funds	10,261	9,739	-	-	20,000
	132,131	143,996	37,529	49,130	362,786

AGE UK EAST GRINSTEAD & DISTRICT

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

9 Support costs allocated to activities

	2025 £	2024 £
Staff costs	120,926	126,828
Depreciation	4,936	6,977
Rent	27,594	25,000
Rates, water & service charges	(33,856)	1,562
Light & heat	7,432	7,649
Bad and doubtful debts	(4,191)	16,583
Other premises running costs	12,459	13,022
Office costs	4,281	8,186
Other costs	14,708	6,809
Computers & software	3,996	6,614
Other operating leases	-	103
Insurance	(760)	3,162
Governance costs	39,265	24,195
	<u>196,790</u>	<u>246,690</u>
Analysed between:		
Fundraising	24,171	31,728
Day centre services	95,239	111,307
Kitchen	50,758	72,657
Trips & Events	18,193	19,006
Daybreak	8,429	11,992
	<u>196,790</u>	<u>246,690</u>

	2025 £	2024 £
Governance costs comprise:		
Legal and professional	34,627	22,078
Independent examination	3,150	2,117
Independent examiner's fees for other services	1,488	-
	<u>39,265</u>	<u>24,195</u>

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, nor the year ending 31 March 2024.

AGE UK EAST GRINSTEAD & DISTRICT

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

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Day centre services	2	2
Kitchen	1	2
Daybreak - Respite for Carers	3	3
Support	5	4
	<hr/>	<hr/>
Total	11	11
	<hr/>	<hr/>

Employment costs	2025 £	2024 £
Wages and salaries	180,299	193,001
Social security costs	7,797	8,289
Other pension costs	3,016	2,044
	<hr/>	<hr/>
	191,112	203,334
	<hr/>	<hr/>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	52,400	59,403
	<hr/>	<hr/>

12 Gains and losses on investments

	Unrestricted funds designated 2025 £	Unrestricted funds designated 2024 £
Gains/(losses) arising on:		
Revaluation of investments	5,163	23,686
Sale of investments	1,556	(2,237)
	<hr/>	<hr/>
	6,719	21,449
	<hr/>	<hr/>

13 Taxation

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

AGE UK EAST GRINSTEAD & DISTRICT

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

14 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 April 2024	6,052	17,507	15,583	4,685	43,827
Additions	-	1,498	1,662	8,844	12,004
	<u>6,052</u>	<u>19,005</u>	<u>17,245</u>	<u>13,529</u>	<u>55,831</u>
At 31 March 2025	6,052	19,005	17,245	13,529	55,831
Depreciation and impairment					
At 1 April 2024	1,276	12,098	13,714	4,530	31,618
Depreciation charged in the year	319	2,087	902	1,628	4,936
	<u>1,595</u>	<u>14,185</u>	<u>14,616</u>	<u>6,158</u>	<u>36,554</u>
At 31 March 2025	1,595	14,185	14,616	6,158	36,554
Carrying amount					
At 31 March 2025	<u>4,457</u>	<u>4,820</u>	<u>2,629</u>	<u>7,371</u>	<u>19,277</u>
At 31 March 2024	<u>4,776</u>	<u>5,409</u>	<u>1,869</u>	<u>155</u>	<u>12,209</u>

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	448,512
Additions	20,182
Valuation changes	5,163
Disposals	(3,222)
	<u>470,635</u>
At 31 March 2025	470,635
Carrying amount	
At 31 March 2025	<u>470,635</u>
At 31 March 2024	<u>448,512</u>

Historical cost:

At 31 March 2025: £393,030

At 31 March 2024: £377,876

There were no investments that had a value of over 5% of the market value held at year end.

Revaluation reserves of £77,605 (2024: £70,635) are included in the designated fund.

AGE UK EAST GRINSTEAD & DISTRICT

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

16	Stocks	2025	2024
		£	£
	Raw materials and consumables	688	-
		<u> </u>	<u> </u>
17	Debtors	2025	2024
		£	£
	Amounts falling due within one year:		
	Trade debtors	10,964	19,020
	Other debtors	3,486	4,208
	Prepayments and accrued income	4,036	5,102
		<u> </u>	<u> </u>
		18,486	28,330
		<u> </u>	<u> </u>
18	Creditors: amounts falling due within one year	2025	2024
		£	£
	Other taxation and social security	3,486	4,208
	Trade creditors	3,916	1,350
	Other creditors	815	546
	Accruals and deferred income	6,132	44,062
		<u> </u>	<u> </u>
		14,349	50,166
		<u> </u>	<u> </u>
19	Retirement benefit schemes	2025	2024
		£	£
	Defined contribution schemes		
	Charge to profit or loss in respect of defined contribution schemes	3,016	2,044
		<u> </u>	<u> </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.

AGE UK EAST GRINSTEAD & DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 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	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Rainbow Hot Meals	5,996	-	(5,996)	-
Outreach service	5,225	-	(5,225)	-
Electrical upgrade	560	-	(560)	-
IT classes	2,614	-	(2,614)	-
Daybreak Infection Control	1,592	-	(1,592)	-
Christmas events	1,007	-	(1,007)	-
Cost of living fund	-	15,000	(15,000)	-
Age Uk Contract	11,523	-	(11,523)	-
	<u>28,517</u>	<u>15,000</u>	<u>(43,517)</u>	<u>-</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Rainbow Hot Meals	5,996	-	-	5,996
Outreach service	5,225	-	-	5,225
Electrical upgrade	560	-	-	560
IT classes	2,614	-	-	2,614
Daybreak Infection Control	1,592	-	-	1,592
Christmas events	1,007	-	-	1,007
Cost of living fund	-	20,000	(20,000)	-
Age Uk Contract	-	11,523	-	11,523
	<u>16,994</u>	<u>31,523</u>	<u>(20,000)</u>	<u>28,517</u>

Daybreak Infection Control

Monies obtained via Age UK West Sussex, Brighton and Hove from West Sussex County Council's Workforce Capacity Fund were used specifically to obtain PPE for the Daybreak service, due to the vulnerability of our clients.

Rainbow Hot Meals

Prior to the crisis, our Centre was a vibrant, lively, and bubbly place for the older people of the community to come to. From scratch we set up a hot meal delivery service, producing over 100 meals a week from the very start of the crisis, in conjunction with a team of delivery volunteers from the local Lions delivered to older vulnerable people's homes providing them with a nutritious two course hot meal. The majority of the people we delivered to are on their own, while normal places to go like our centre, cafes or even the pub, were closed. Preparing meals, not meeting people and generally "going under the radar" are all major issues for the people we support. The new service we introduced opened up regular contact again, ensured they received a hot meal, regular interaction with other people and a routine. Combined with the work carried out by the team of volunteers, several of whom are retired themselves, this also gave them a sense of purpose that is currently missing in many people's lives regardless of age.

AGE UK EAST GRINSTEAD & DISTRICT

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

20 Restricted funds

(Continued)

Christmas events

The annual grant received from the East Grinstead Town Council has historically gone towards the costs of running a Christmas party at Glen Vue. With the centre closed this year the funds were used to provide a Christmas meal (with all the trimmings) at the member or non-member's home via the Rainbow Hot Meals service.

Cost of Living Fund

To support Local and National Partners in sustaining and extending the reach of their vital service provision during the Cost of Living crisis, in December 2022, Age UK launched a Cost of Living Response Fund Programme. AGE UK East Grinstead and District were awarded £40,000 to support with the following interventions: Meal Provision, increasing access to Social Support/Physical Activity, increasing access to Day Centres.

We chose to use the grant to support the "Post Pandemic" reduction in numbers attending our Day Centre Services by providing low cost, healthy and nutritious food alongside our traditional Day Centre Meal option and the range of exercise classes and activities delivered Monday to Friday. We made the decision to do this using a "drop-in" Café service, to allow us to reach a wider range of older people and give them an opportunity to access affordable, healthy food and wellbeing services in our community based setting, at a time that suits them.

Trained staff were on hand throughout the Café operating hours, in the Day Centre to offer a listening ear and support with issues and concerns related to the Cost of Living crisis and referred to relevant services as appropriate. Where appropriate people were referred to the I&A service run by Age UK West Sussex, Brighton & Hove.

Age UK Contract

The funds are in relation to the reducing social isolation contract, the purpose of which is to reduce social isolation in the over 65's in our area of benefit.

Outreach

Grants have been received from a number of organisations in order to fund staff and other costs relating to the provision of the Community Outreach service,

Electrical upgrade

Upon taking over the Glen Vue Centre from West Sussex County Council it quickly became apparent that the power supply to the main kitchen was insufficient for any commercial or large scale food preparation or cooking. A grant was successfully obtained from Mid Sussex District Council to instal a "3 phase" power supply – all works are completed including the installation of a "three phase" electrical grill and oven".

IT Classes

A grant from Santander that is being used towards the cost of providing IT Classes and equipment. Several new tablet devices and laptops have now been purchased for members and non-members use to reduce the digital divide.

AGE UK EAST GRINSTEAD & DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities. These have been set aside out of unrestricted funds by the trustees for the following specific purposes:

	At 1 April 2024	Incoming resources	Resources expended	Gains and losses	At 31 March 2025
	£	£	£	£	£
Glen Vue lease	426,067	13,463	(18,856)	6,719	427,393
Special designated fund	30,000	-	-	-	30,000
Memory café entertainment	-	3,000	(546)	-	2,454
	<u>456,067</u>	<u>16,463</u>	<u>(19,402)</u>	<u>6,719</u>	<u>459,847</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
Glen Vue lease	414,058	13,305	(22,745)	21,449	426,067
Special designated fund	30,000	-	-	-	30,000
	<u>444,058</u>	<u>13,305</u>	<u>(22,745)</u>	<u>21,449</u>	<u>456,067</u>

Glen Vue lease

The Trustees have designated the investment portfolio donated by Lingfield Lodge Trust, in order to pay the rent, insurance and service charges for the Glen Vue Centre over the 20 year lease period commencing 3 May 2019.

Special designated fund

The trustees have designated funds to be available to cover redundancy and other costs that would be incurred in the event of the charity having to close down.

Memory café entertainment

A £3,000 donation received during the year ending 31 March 2025 has been allocated by management to support entertainment in the memory café.

22 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
	2025	2025	2025	2025
	£	£	£	£
At 31 March 2025:				
Tangible assets	19,277	-	-	19,277
Investments	100,000	370,635	-	470,635
Current assets/(liabilities)	77,892	89,212	-	167,104
	<u>197,169</u>	<u>459,847</u>	<u>-</u>	<u>657,016</u>

AGE UK EAST GRINSTEAD & DISTRICT

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

22 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	12,209	-	-	12,209
Investments	10,000	438,512	-	448,512
Current assets/(liabilities)	219,853	17,555	28,517	265,925
	<u>242,062</u>	<u>456,067</u>	<u>28,517</u>	<u>726,646</u>

23 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	27,860	27,500
Between two and five years	570	-
	<u>28,430</u>	<u>27,500</u>

24 Related party transactions

Two of the charity's trustees are councillors of Mid Sussex District Council. During the year, the charity paid business rates of £1,544 and an event licence fee of £21 to the council (2024: £nil). These payments were made on normal commercial terms applicable to all ratepayers.

Two of the charity's trustees are also councillors of East Grinstead Town Council. During the year, the charity received a grant of £1,000 from the council (2024: £nil) and paid £12 for advertising (2024: £nil). All transactions took place on normal terms.

No other related party transactions took place during the year or in the year ended 31 March 2024.