

Charity Registration No. 1139470

Company Registration No. 07216053 (England and Wales)

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT AND CONSOLIDATED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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

<b>Trustees</b>	Martin Burke Ralph Chapman Laura Mucha Rebecca Haywood Paula Kirkland (Resigned 04 July 2025) John Merchant Russell Shingles (Resigned 10 January 2025) Carys Williams (Chair)	
<b>Patron</b>	Baroness Cumberlege of Newick, CBE	
<b>Chief Executive &amp; Secretary</b>	Steve Hare	
<b>Charity number</b>	1139470	
<b>Company number</b>	07216053	
<b>Registered office &amp; Principal address</b>	54 Cliffe High Street Lewes East Sussex BN7 2AN	
<b>Auditors</b>	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN	
<b>Main bankers</b>	CafCash Limited Kings Hill West Malling Kent ME19 4TA	National Westminster Bank plc PO Box 2421 11 High Street Lewes East Sussex BN7 2UJ

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# **AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX (LIMITED BY GUARANTEE)**

## **TRUSTEES' REPORT**

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

The Trustees of Age Concern East Sussex present their report together with the audited consolidated financial statements for the year ended 31 March 2025.

#### **The Charity.**

The Charity's purpose as set out in its Articles of Association is to promote the relief of older people in any manner which is or hereafter may be deemed to be charitable in and around the county of East Sussex. Its Vision is that East Sussex is a great place to grow older. Its Mission is to enhance the quality of later life for people in East Sussex by:

- working with people in later life to identify and respond effectively to their expressed needs and aspirations.
- representing people in later life.
- promoting a positive image of later life.
- being a sustainable charity and social enterprise.
- collaborating with others.

#### **Public benefit.**

All charitable undertakings focus on enhancing the quality of later life in and around East Sussex and are solely to further the charitable purposes for public benefit. Trustees consider how planned activities will contribute to the aims and objectives they have set. The Charity Commission's general guidance on public benefit has been referred to when reviewing aims and objectives, and in planning future activity. The people the Charity is trying to help, and its main activities are described below.

#### **Ensuring delivery.**

The Charity's agreed Vision, Mission and Strategic Aim guided its objectives for the year. 2024/25 saw the Charity deliver the first year of its five-year strategy to 2029. This focused on strengthening the Charity's impact and resilience in face of on-going Cost-of-Living and Cost-of-Care crises. The importance of this aim was heightened by increased demand and complexity of need amongst older people locally. There was also on-going uncertainty and risk in the Charity's operating environment. The Charity delivered several objectives based on its agreed Delivery Plans i.e., People; Infrastructure; Income Generation. It took a necessarily flexible approach in delivering these and maintained vigilance in relation to risk management. Risk was treated as a live issue i.e., it was under continual monitoring, evaluation and mitigation. Performance and delivery were reviewed in the Directorate team on a weekly basis. During the year the Charity's Directorate and Management Teams co-designed and agreed Key Performance Indicators. These were used to help drive operational planning and delivery.

#### **Who benefited?**

Charitable objects and funding limit the services and activities provided by the Charity to older people in and around East Sussex (with some flexibility regarding beneficiaries provided core purpose is achieved). Census data and Office for National Statistics population projections show that the proportion of the county's population over pensionable age is **26.5%** (142,453 people aged over 65 in 2021). This is substantially higher than the regional and national averages of 19.8% and 18.7% respectively.

#### **The Charity's focus.**

The main objectives for the year have been the promotion of independence, choice, and control for people in later life often within the context of the on-going Cost-of-Living and Cost-of-Care crises; the challenging of age discrimination, loneliness and poverty; and the promotion of healthier lifestyles.

The strategies the Charity used to meet these objectives included:

- providing a range of co-designed services which are accessible, person-centred and reflect relevant quality standards.
- exerting influence through partnership working and lobbying on issues that affect the quality of later life.
- representing people in later life at a variety of health, social care and economic committees, networks, and forums.



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- developing effective partnerships with older people and organisations interested in improving their quality of life.

#### Services

In furtherance of its objects, "to promote the relief of older people in any manner which now is or hereafter may be deemed by law to be charitable in and around the county of East Sussex", the main areas of charitable service delivered were:

- information and advice.
- reducing loneliness.
- preventative health projects and services.
- post-hospital discharge support.

During 2024/25 **23,850** older people were recorded as being directly supported through accessing these services. There were **62,924** recorded episodes of care. This continues the dramatic increase in demand and complexity of need the Charity has been responding to across all its services over the last three years of the Cost-of-Living and Cost-of-Care crises. There has been a notable impact arising from the Charity's launching of services from the Isabel Blackman Centre and from effective triaging by the Charity's customer services team in face of growing numbers of older people reaching out to the Charity. Client numbers were 8,966 in 2022/23 and 15,513 in 2023/24 i.e., there has been a **266% increase in clients over three years**. Episodes of care were 51,806 in 2022/23 and 55,397 in 23/24 which equates to a **29% increase** over this period.

#### Information and advice.

The Charity's accredited Information and Advice service provides free, confidential, independent, and impartial support for people in later life across East Sussex, enabling choice and control. There were **8,963** clients and **11,979** episodes of support.

Amongst the service's achievements in the year were:

- **3022** clients triaged and immediately responded to requests for simple information and signposting by customer service colleagues
- **2462** clients triaged by customer service colleagues and referred to the service's advisors for advice, guidance and casework support.
- Supporting **3955** older people to obtain unclaimed benefits and achieving **£486,081.96** in successful new welfare benefit claims.
- Partnering with East Sussex County Council and distributing £125 Household Support Fund grants to **498** older people in severe financial hardship (**£62,250**) to support with the cost of energy, food, and other essentials.
- Delivering a Warm Homes programme in partnership with Age UK and Energise Sussex Coast targeting older people in or at risk of fuel poverty. Providing support such as benefits checks, smart meters, and access to grants for energy saving measures to **159** clients - delivering **326** episodes of support and achieving **£105,240** in financial savings.
- **85** scams prevention presentations and **1830** attending clients.
- Successfully recovering over **£130,000** in money scammed from **321** older people locally.
- Securing funding through Age UK's More Money for You programme, to support **690** clients with Benefit checks for the next 2 years.

Overall satisfaction was **100%**. Clients reported the service had enabled them to maintain or improve their: financial situation (100%), independence and control, and health (95%), and access to other services (73%).

#### 1-2-3 Telephone Befriending.

The 1-2-3 telephone befriending service provides time-bound (typically 6-months) volunteer befriending support. Clients are supported to become more connected to local people, services and resources. The Charity's service coordinator recruits, trains and supports volunteers, overseeing and supporting befriending relationships in their progression and outcome achievement. The approach enables sustainability by allowing other, new, clients to be supported once an existing relationship is concluded. Sustainability can also be

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achieved by the service having helped nurture genuine friendships which are then transitioned away from coordination by the Charity's service and sustain themselves independently.

A total of **56** clients were supported in 2024/25 and there were **1008** episodes of care. Satisfaction was **100%**. Clients reported maintained or improved outcomes including access to other services (100%), Social Relationships and independence & control (62%), and daily activities (50%).

#### **Isabel Blackman Centre, Hastings.**

2024/25 was the second full operating year of the Charity's management and delivery of services, events and activities from the Isabel Blackman Centre. This further strengthened its position as a vital community asset for older people and others in and around Hastings.

Overall IBC's activity and impact was enhanced during 2024/25. Client numbers increased to **8,730** (up from 5,012 in the previous year). Membership increased from 926 members in 2023/24 to **1,320** in 2024/25. There were **22,477** episodes of care compared to 18,358 previously. There were several developments and improvements during the year including:

- Partnering with Care for the Carers to establish an innovative exercise class targeted at carers.
- Working with NHS Sussex to promote its 2024/25 vaccination programme.
- Launching bookable one-to-one sessions with the Centre's gym instructor.
- Reduced activity session non-attendance rates and waiting list numbers through the introduction of reminder email/text messages.
- Enhanced opportunity to socialise at the weekend through the launching of a Sunday lunch service.
- Extensive building environmental improvement works including new heating and water systems, windows and solar panels significantly improving environmental impact and resulting in substantial savings on utilities.

Satisfaction was **98%**. Clients reported maintained or improved outcomes including social relationships, daily activities, mobility and wellbeing, independence and control (100%), financial situation (94%) and health (88%).

#### **Social Prescribing.**

The Charity's Social Prescribing Service supports patients from GP surgeries in the Lewes, Uckfield, Crowborough, and Havens localities, enabling them to navigate their way around local health, social care, and voluntary sector services. Its aims are to increase the wellbeing and confidence of patients (and their carers) who may have complex physical needs and who are isolated or at risk of social isolation. It targets those who are making heavier than expected demands on primary care services for non-clinical support, reducing demand on the time of GPs, other health professionals and out of hours services, for social and non-clinical matters.

2024/25 saw continued rising demand and complexity of need. A total of **1166** clients were supported, and there were **16,700** episodes of care. Satisfaction was **98.5%**. 96% of the clients felt they had been listened to and treated as an individual. 81% felt they had been fully involved in decisions about their care and support. Clients reported maintained or improved outcomes including access to other services (85%), health (64%), independence and control (57%), daily activities (56%), and social relationships (46%).

#### **Age UK East Sussex and Macmillan Cancer Support.**

The Cancer Support Service was first established in April 2015. It supports older people experiencing cancer and provides tailored practical and emotional support. It helps them to remain independent in their own homes after diagnosis and/or whilst going through their cancer journey. It also enables them to complete their cancer treatment. Macmillan's changing priorities and funding approach meant the Charity was required to undertake a managed closure of the service - whilst also working with Macmillan to develop a new cancer information hub support offer (detailed below). 2024/25 was therefore the service's final year, and it closed on 31<sup>st</sup> December 2024. Prior to this, **120** clients were supported and there were **1440** episodes of care. Satisfaction was **100%**. Clients reported maintained or improved outcomes including access to other services (100%), social relationships (84%) health (76%), independence and control (60%), and daily activities (53%).



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#### **Macmillan Cancer Information Hub.**

The Charity's successful record of partnering with Macmillan led to it being asked in November 2024 to take over the Macmillan Cancer Information Hub project at short notice. Mobilisation included the Charity collaborating with its VCSE partners to co-locate the service within the town's Hastings Heart Community Information Hub. It also built a significant library of resources covering everything from living with cancer to how to access financial support. Delivery is via a drop in facility which commenced in April 2025 and runs three days a week.

#### **Healthy Living Clubs.**

The Charity provided on-going informal support and advice to Healthy Living Clubs in Hampden Park, Rye, Polegate, Sidley and Hastings, and to a Walking Football club. These had previously been set up by the Charity to provide a warm and welcoming setting for people aged 50+ where they can develop friendships and be more physically active. The aim is to improve health amongst those older people most at risk of leading unhealthy lifestyles and/or experiencing greatest health inequality. Over time the Charity trained-up volunteers from the group's membership so that each club is now largely run by their members. There was support to individual club leaders regarding their club's development and, where required, individual clubs' members were supported to re-engage with these. **140** members were provided with informal contact and advice, and there were **4500** support sessions. Satisfaction was **100%**.

#### **Take Home and Settle.**

The Take Home and Settle service enables safe and timely discharge where otherwise clients who are keen and fit to return home would be delayed. Clients are supported to ensure they are properly discharged from hospital e.g., with appropriate care plans in place. The service also enables much needed hospital beds to be freed up. The Charity delivered seven days a week support and worked with a total of **1,998** clients in 2024/25, with 1,998 episodes of care. Satisfaction was **100%**. Clients reported maintained or improved outcomes including independence and control (47%), access to other services (45%), health (39%), daily activities (39%) and social relationships (28%), Health partner's satisfaction was also 100%.

#### **Bed Moving and Deep Cleaning.**

Working in partnership with the NHS, Adult Social Care, and others to support older people returning home from hospital, the Charity continued its flexible and targeted delivery of bed moving and deep cleaning support, this support responds to referrals where clients are unable to be discharged from hospital due to the state of their house. A total of **134** clients were supported in 2024/25 and there were 134 episodes of care. Client satisfaction was 100% and 100% of clients reported maintained or improved independence and control.

#### **House clearance.**

The Charity's house clearance service supports older people, their family, carers and others. It creates space, disposes of unwanted items, recycles unwanted or unneeded pieces, and assists with down-sizing (i.e., by preparing a property for sale or clearing properties including garages and sheds). It operates from the Charity's Newhaven and Eastbourne Home stores/depots.

As well as providing practical and logistical support, evidence clearly demonstrates that donating items in support of the Charity's work helps people feel better. This can, for example, help alleviate a sense of loss, stress or discomfort when moving home or disposing of items with sentimental value following bereavement. Additional benefits of the service are that this created opportunities for volunteering, employment and skills training for local people. **2,543** clients/home collections were undertaken (1545 in Newhaven and 998 in Eastbourne), equating to **2,688** support sessions. Satisfaction was **99.7%**. Clients reported maintained or improved outcomes including independence and control (98.5%), daily activities (98%) and health (78%).

#### **The Charity's structure.**

Age Concern East Sussex is an independent and autonomous charity with unique charity and company numbers. It raises its own funds through social enterprise, trading, charity shops, grant applications, donations, legacies, and gift aid. The Charity also contracts with statutory agencies for specific service provision.



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#### **Governance.**

Founded in 1948 and a registered charity since 1973, the Charity incorporated as a Charitable Company Limited by Guarantee in April 2010. It retained the legal name Age Concern East Sussex, and its operating name is Age UK East Sussex. The Board consists of up to ten trustees/company directors who are individual members and not representatives from other organisations.

The Charity's Chair was recruited in December 2022 following a Board-led open recruitment campaign and took up office in March 2023. Trustees are recruited to the Charity for their specialist knowledge and/or their interest in improving later life. In accordance with its desire to be led by older people, the Charity specifies that at least 75% (rounded to the nearest whole number) of the total number of Trustees must be aged over fifty. The Trustees are the only full members i.e., with voting rights at General Meetings. There are named Board Champions for Safeguarding and Equality, Diversity and Inclusion (EDI).

New trustees receive an induction from the Chair and Chief Executive and have a comprehensive briefing regarding Charity Commission guidance on the responsibilities of trustees. There is an agreed Trustee Conflict of Interest and Loyalty policy and a Code of Conduct. These were refreshed during the year. Trustees are briefed annually as to the Charity Commission's general guidance on public benefit and complete an annual register of interests.

Key Governance tasks for the year included the development of the Charity's relationship with (the national charity) Age UK and the network of c115 independent local older people's charities each with a similar brand and network agreement with Age UK as the national charity. Further engagement with national Age UK officers and Chief Executives and trustees from other local Age UKs took place regarding a Shared Strategy and the terms of a new Network Agreement. The Charity's Board held an Extraordinary General Meeting in November 2024 to consider these in greater detail. In its December 2024 General Meeting trustees considered the Charity's Chief Executive's recommendation to formally sign up to these and this was approved.

The Charity's Vision states that 'East Sussex is a great place to grow older'. 2024/25 saw the first year of the Board's five-year strategy to 2029. The strategic aim is "We will strengthen our impact and resilience." The Board set the Charity's overall aims and objectives. It meets in General Meetings a minimum of six times a year. In November 2024 an Extraordinary General Meeting was held to give additional attention to the Charity's financial sustainability and to consider senior management proposals in support of this. Trustees agreed these.

Management is delegated to the Chief Executive, and Directorate and management teams. Each year the Chair of the Board conducts an Annual Appraisal of the Charity's Chief Executive. The Appraisal report is signed by the Chair of Trustees and Chief Executive and is countersigned by the Vice-Chair.

There is a Finance and Remuneration Committee whose responsibilities include the drafting of budgets and scrutiny of financial performance and control. Refreshed Terms of Reference were approved by the Board in 2024. The Committee played a key role in monitoring and mitigating the on-going financial risks the Charity faced during the year. Its activity included scrutiny of the Charity's cashflow position, bank accounts, income generation strategy delivery, commissioning opportunities and grant applications. Committee members led Financial and Risk Management development sessions for wider trustees in the Board's February 2025 Away Day, further strengthening their understanding and performance regarding their role on the Board. Other notable developments included the Board setting out its strategic decision-making approach regarding financial support to services and early development activity focused on succession planning.

On an annual basis, aligned to the budget-setting timetable, there is an extended meeting to make recommendations for salaries including senior management remuneration. This adheres to the Charity's Pay Policy and the five principles of good pay-setting described in the Association of Chief Executives of Voluntary Organisations' 'The Good Pay Guide for Charities and Social Enterprises Association' i.e.:

1. Transparency (over how pay is set).
2. Proportionality (so that pay is fair and consistent).
3. Performance (so that pay properly reflects the contributions that employees make to their organisation).
4. Recruitment and retention (pay is sufficient to keep valued staff within the organisation).
5. Process (pay is clearly set according to appropriate procedures and policies).



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### **Risk**

The trustees have examined the major risks to which the Charity is exposed, and systems have been established to manage those risks. A risk register is in place. This is a live document and is formally updated at least quarterly by the Directorate team and at least twice yearly by trustees. New areas of major risk and/or significant changes in risk are reported to trustees in Board meetings (and where necessary outside of these). Each area of risk has identified mitigating strategies, systems, procedures and named responsibilities as appropriate.

Major risk factors include:

1. Excessive and/or unmeetable demand - demographic trends/aging population, and the Cost-of-Living and Cost-of-Care crises leading to excessive demands on the Charity's services/activities. Mitigation actions for this include responsive delivery, fundraising, and collaboration with partners.
2. Financial Sustainability – Under-performance in Fundraising (e.g., Intense competition for grant funding, lower prevalence for public donations due to economic uncertainty). Mitigation actions for this include an agreed Income Generation strategy and taking a strengths-based approach to fundraising.
3. Financial Sustainability - Underperformance in trading and social enterprise (e.g., Cost-of-Living crisis, hesitant customer behaviour). Mitigation actions for this include Business and Operations Director leading delivery, sales and marketing activity, and Finance and Infrastructure Director scrutiny.

### **Financial review**

During 2024/25 total incoming resources increased by 12.96% when compared to the previous year. The charity is reporting an increase in income from its charitable activities in the year by 3.13% (32.72% in 2024) and an increase in income from trading activities of 66.19%.

The charity continues to receive voluntary income by way of donations and legacies for which we are extremely grateful. These increased by 4.34% from the previous year.

With ongoing public spending austerity and rising demand for the charity's services from older people locally the Board of trustees continue to pursue its strategy for financial sustainability through investment in the diversification and growth in non-statutory income. Investment in social enterprise solutions and voluntary income continues and trustees ensure performance in terms of impact and return on investment is effective.

Total expenditure has increased by 7.09%.

### **Reserves**

It is the policy of Age UK East Sussex to maintain unrestricted funds in reserves in order to take into account the unpredictability of future funding and income streams. The approach used to calculate the target level of reserves is based on risk assessment of future requirements.

As at March 2025 the total unrestricted reserves amounted to £1,233,078 (2024 £1,282,866).

The Board of trustees see it prudent to maintain an agreed level of reserves to ensure cashflow of the organisation and that the work of Age UK East Sussex continues into the future. Securing alternative funding and creating sustainability takes time and resources and it is important that these reserve levels are maintained.

The Board of trustees review the need for reserves through the budget setting and monitoring process to ensure that they meet that charity's changing needs and circumstances. From these free reserves, designated funds are set aside for the following:

- Providing contingency costs in the event of the charity being unable to operate.
- Funds set aside to meet future capital investments/commitments.

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At the balance sheet date, the balance of designated funds for the contingency totalled £260,000 (2024 £260,000). Free reserves at 31 March 2025 £751,874 (2024 £821,151). The organisation needs to build free reserves in order to ensure services are maintained in periods where funding is difficult.

The charity has a number of restricted funds which are to be used for specific purposes as set by the donor or funder. The total restricted funds at 31 March 2025 are £44,046 (2024 £10,610).

#### **Management**

A Chief Executive leads the strategic development and management of the Charity and represents the interests of older people in a variety of forums and networks. There are Directorate and Management teams. Following an earlier Board decision, some additional senior management capacity was added in 2024/25. This was particularly aimed at helping with further development at the Isabel Blackman Centre

Key Management achievements included:

1. CRM project progress including strengthened consent and impact reporting processes.
2. Environmental Action plan progress and a **33.75%** reduction total carbon footprint from 205.57 Tons of CO2 in 2023/24 to 135.81 Tons.
3. Strengthened Senior Management representation of older people in the planning, design, and delivery of health and care services, and on issues that affect later life.
4. East Sussex VCSE Alliance commissioning collaboration to achieve better outcomes for local people and communities and support sector sustainability.

The Charity continued to hold the ISO 9001, Positive about Disability and Charity Quality Standard accreditations. Quality is maintained through a range of methods e.g., customer feedback, control of policy documents, Internal Auditing and Management Meetings. Each accreditation held involves external assessment, validating the Charity's commitment to quality management and improvement.

The Charity's registered address is 54 Cliffe High Street, Lewes, a building which also accommodates the Charity's shop which raises funds through the sale of donated goods. There are four further shops (Battle, Hastings, Bexhill, and Brighton) and two furniture stores (Newhaven and Eastbourne). The Charity's retail continued its strong trading performance, despite the cost-of-living crisis and the generally challenging operating environment. Its Faraday House social enterprise, supported office and conference facility, also had strong trading performance during the year.

Age UK East Sussex Trading Ltd is the Charity's wholly owned subsidiary company. The primary activity is the supply of new goods to the Charity's retail activity. Profits are donated to the Charity by Gift Aid.

#### **Volunteers.**

Volunteers make an extraordinary contribution to the Charity and its impact. Those who give their time to the Charity's work bring a wealth of experience, professional skills, talent, and local knowledge and connectedness. The enthusiasm and commitment these bring is infectious and humbling.

Activity:

1. Volunteer-involvement increased from 232 in 2023/24 to **402** in 2024/25 (with typically 290 at any one time).
  2. Estimated active volunteer hours increased from 57,875 hours in 2023/24 to **101,870** hours in 2024/25.
  3. Focusing on reaching younger volunteers and those interested in volunteering in support of their studies or career development. Volunteers aged 16-24 were **3%** of all volunteers in 2023/24 and this rose to **12.54%** in 2024/25.
  4. **10.42%** of the Charity's volunteers in 2024/25 were aged 65+ (8.39% in 2023/24). This in and of itself brings unique public benefit and added value in achieving the aim of being led by older people.
  5. **92%** reported that they would recommend volunteering with the Charity to friends or family.
- Taking a crude calculation based on the Government's 2024/25 National Living Wage rate of £11.44 per hour, this equates to **£1,265,392** which is not reflected in the accounts.



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**Future.**

Coming years will continue to be difficult for many older people in East Sussex. The Cost-of-Living and Cost-of-Care crises are on-going, they continue to be at risk of experiencing loneliness, and the services they rely on are increasingly financially challenged. The Charity's external environment remains uncertain, financially challenging and risky. Significant upheaval within its statutory partners is likely because of Devolution, Local Government Reform and changes to Sussex's Integrated Care Board.

The Charity's current Social Prescribing contract with NHS Sussex ends in March 2026. The specification for a competitive tender for this service will be published in July 2025 and a decision regarding the successful provider is expected mid-November 2025. The Charity has been preparing for this commissioning for some months. It is known that this tender will be highly competitive, involving providers from the VCSE and Independent sectors, and from NHS providers. The Charity also had related contracts with local Primary Care Networks, and it will seek to further develop these.

Building on its Board approval to sign up to the East Sussex VCSE Alliance's Equality Diversity and Inclusion (EDI) Charter, the Charity will take forward the development and implementation of its EDI Strategy. The Charity will also kick start its embracing investigating the potential benefits of Artificial Intelligence and Data Science on its work, initially working with specialist advisors on this. The Charity's work to improve its environmental impact will also continue.

The Charity's role in and engagement with the East Sussex VCSE Alliance will be further strengthened. Collaboration in relation to the Impact and Resilience of VCSE organisations and groups supporting older people in East Sussex have a particular resonance for the Charity. One form this can take is these formally coming together through merger. The Charity is progressing three such merger discussions and, in each case, it is the receiving Charity i.e., the other charities assets and liabilities will come into the Charity. If successfully completed, the coming together of these four local East Sussex charities will be greater than the sum of the parts. It will mean significant growth for the Charity. The Charity's Board and Management intend that these developments add to the aim of strengthening impact and resilience



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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The trustees, who are also the directors of Age UK East Sussex for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard for the UK and Republic of Ireland'.

Company law requires the trustees to prepare accounts 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 accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts 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 accounts 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.

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**REPORT OF THE INDEPENDENT AUDITORS**

**TO THE MEMBERS OF AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**

**Opinion**

We have audited the financial statements of Age Concern East Sussex ('the charitable company') and its subsidiary ('the group') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and the parent 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 charitable company 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 the provisions available for small entities, 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 trustee's 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 group'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 trustee's 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, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)**

**REPORT OF THE INDEPENDENT AUDITORS**

**TO THE MEMBERS OF AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report or the strategic report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require(s) us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes 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 company'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 company or to cease operations, or have no realistic alternative but to do so.



## **AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX (LIMITED BY GUARANTEE)**

### **REPORT OF THE INDEPENDENT AUDITORS**

#### **TO THE MEMBERS OF AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**

##### **Auditor's responsibilities for the audit of the financial statements**

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditors report.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

##### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption, and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the group's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those procedures and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)**

**REPORT OF THE INDEPENDENT AUDITORS**

**TO THE MEMBERS OF AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**

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 auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mark Cummins FCCA (Senior Statutory Auditor)**

for and on behalf of TC Group

**Statutory Auditors**

Dated: .....

Office: Steyning, West Sussex

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)**

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

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds £	Designated funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Income from:</b>	<b>Note</b>					
Grants, donations and legacies	3	177,519	-	375,287	552,806	483,285
Activities for raising funds:						
Charity shop		1,105,149	-	-	1,105,149	991,788
Income from trading subsidiary	11	88,051	-	-	88,051	52,980
Other income	4	334,272	-	-	334,272	235,730
Investments - interest		12,799	-	-	12,799	12,243
Charitable activities	5					
Other charitable activities		295,934	-	616,327	912,261	884,544
<b>Total income</b>		<b>2,013,724</b>	<b>-</b>	<b>991,614</b>	<b>3,005,338</b>	<b>2,660,570</b>
<b>Expenditure on:</b>	<b>6</b>					
Costs of raising funds						
Fundraising		1,428,381	-	343,158	1,771,539	1,635,790
Expenditure for trading subsidiary		55,261	-	-	55,261	39,103
Charitable activities						
Activities undertaken		579,870	-	615,020	1,194,890	1,146,824
<b>Total expenditure</b>		<b>2,063,512</b>	<b>-</b>	<b>958,178</b>	<b>3,021,690</b>	<b>2,821,717</b>
<b>Net income/(expenditure)</b>		<b>(49,788)</b>	<b>-</b>	<b>33,436</b>	<b>(16,352)</b>	<b>(161,147)</b>
<b>Net movement in funds</b>		<b>(49,788)</b>	<b>-</b>	<b>33,436</b>	<b>(16,352)</b>	<b>(161,147)</b>
Fund balances at 1 April 2024		1,022,866	260,000	10,610	1,293,476	1,454,623
<b>Fund balances at 31 March 2025</b>	<b>19</b>	<b>973,078</b>	<b>260,000</b>	<b>44,046</b>	<b>1,277,124</b>	<b>1,293,476</b>

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All activities are classified as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

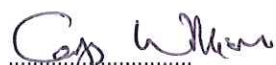


**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**CONSOLIDATED BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	10		221,204		201,715
<b>Current assets</b>					
Stock		19,107		4,393	
Debtors	12	436,473		411,437	
Cash at bank and in hand		884,246		946,652	
		<u>1,339,826</u>		<u>1,362,482</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(276,845)</u>		<u>(219,340)</u>	
<b>Net current assets</b>			<u>1,062,981</u>		<u>1,143,142</u>
<b>Total assets less current liabilities</b>			<u>1,284,185</u>		<u>1,344,857</u>
<b>Creditors: amounts falling due after more than one year</b>	14		<u>(7,061)</u>		<u>(51,381)</u>
<b>Net assets</b>			<u>1,277,124</u>		<u>1,293,476</u>
<b>Income funds</b>					
Restricted funds	17		44,046		10,610
Unrestricted funds:					
General funds			973,078		1,022,866
Designated funds	18		260,000		260,000
			<u>1,277,124</u>		<u>1,293,476</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 19/19/25



Carys Williams  
Chair

Company Registration No. 07216053  
Charity Registration No. 1139470

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)  
CHARITY BALANCE SHEET**

**AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	10	221,204		201,715	
Investments	11	100		100	
		<u>221,304</u>		<u>201,815</u>	
<b>Current assets</b>					
Debtors	12	420,991		431,752	
Cash at bank and in hand		883,545		914,353	
		<u>1,304,536</u>		<u>1,346,105</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(274,545)</u>		<u>(219,940)</u>	
<b>Net current assets</b>		<u>1,029,991</u>		<u>1,129,165</u>	
<b>Total assets less current liabilities</b>		<u>1,251,195</u>		<u>1,330,980</u>	
<b>Creditors: amounts falling due after more than one year</b>	14	<u>(7,061)</u>		<u>(51,381)</u>	
<b>Net assets</b>		<u><u>1,244,134</u></u>		<u><u>1,279,599</u></u>	
<b>Income funds</b>					
Restricted funds	17	44,046		10,610	
Unrestricted funds:					
General funds		940,088		1,008,989	
Designated funds	18	260,000		260,000	
		<u>1,244,134</u>		<u>1,279,599</u>	

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

The accounts were approved by the Board on .

19/9/25



Carys Williams

Chair

Company Registration No. 07216053

Charity Registration No. 1139470

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**CONSOLIDATED CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

		2025	2024
	Note	£	£
<b>Cash flows from operating activities</b>			
Net income		(16,352)	(161,147)
Depreciation charge	10	29,035	27,829
Investment interest		(12,799)	(12,243)
Decrease in creditors	13	(25,036)	(37,362)
Increase in debtors	12	51,527	102,035
Increase in stock		(14,714)	(770)
<b>Net cash provided by/(used in) operating activities</b>		<b>11,661</b>	<b>(81,658)</b>
<b>Cash flows from investing activities</b>			
Purchase of Tangible fixed assets	10	(48,524)	(45,559)
Investment interest		12,799	12,243
<b>Cash used in investing activities</b>		<b>(35,725)</b>	<b>(33,316)</b>
<b>Cash flows from financing activities</b>			
Capital repayments in the year	13/14	(38,342)	(35,667)
<b>Cash used in financing activities</b>		<b>(38,342)</b>	<b>(35,667)</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(62,406)</b>	<b>(150,641)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>946,652</b>	<b>1,097,293</b>
<b>Cash and cash equivalents at the end of the year</b>		<b>884,246</b>	<b>946,652</b>
<b>Net cash</b>		<b>1 April 2024</b>	<b>Cash flow</b>
		<b>£</b>	<b>£</b>
<b>Cash</b>			
Cash at bank and in hand		946,652	(62,406)
<b>Debt</b>			
Debts falling due within 1 year		(38,565)	(5,978)
Debts falling due after 1 year		(51,381)	44,320
		(89,946)	38,342
<b>Total net cash</b>		<b>856,706</b>	<b>(24,063)</b>
			<b>31 March 2025</b>
			<b>£</b>
			<b>884,246</b>
			<b>(44,543)</b>
			<b>(7,061)</b>
			<b>(51,604)</b>
			<b>832,643</b>



**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**1 Statutory information**

Age Concern East Sussex is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Legal and Administrative information page.

**2 Accounting policies**

**2.1 Basis of preparation**

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) – Charities SORP (FRS102) and the Companies Act 2006.

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 £.

Age Concern East Sussex meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about Age Concern East Sussex's ability to continue as a going concern.

**2.2 Group financial statements**

These financial statements consolidate the results of the charity and its wholly owned subsidiary Age UK East Sussex Trading Limited. A separate Statement of Financial Activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

**2.3 Income**

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and receipt is probable.

Grant income is recognised over the period for which it is granted.

Contract income is recognised when the charity gains entitlement to the income.

Donations and gifts are recognised when receivable.

Investment income is recognised when receivable.

Other incoming resources are recognised when receivable.

Trading income is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**2 Accounting Policies (continued)**

**2.4 Expenditure**

Expenditure is analysed as follows:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support the activities of the charity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

The costs of raising funds consists of trading subsidiary costs, depreciation, costs relating to shops, and certain staff costs.

All costs are allocated between expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage as a proportion of directly attributable expenditure. Expenditure is provided for when a legal or constructive obligation exists and includes irrecoverable value added tax within the item of expense to which it relates.

**2.5 Tangible fixed assets and depreciation**

Assets costing less than £1,000 are written off to the Statement of Financial Activities. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided in the year after purchase at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	33% straight line
Office and gym equipment	20% straight line
Motor vehicles	33% straight line
Leasehold improvements	Over the terms of the lease

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand are basic financial instruments and include cash and short term highly liquid investments. The Trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow. Bank overdrafts are shown within borrowings in current liabilities.

**2.8 Stock**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost, adjusted where applicable for any loss of service potential.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

**2.9 Creditors and provisions**

Creditors and provisions are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.



**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**2 Accounting Policies (continued)**

**2.10 Investments**

Investments in joint ventures are recognised at cost in the balance sheet.  
Other fixed asset investments are stated at fair value.  
Realised and unrealised gains and losses are dealt with in the Statement of Financial Activities.

**2.11 Pensions**

The charity operates a defined contribution pension scheme with TPT. Contributions payable to the charity's pension schemes are charged to the SOFA in the period to which they relate.

**2.12 Accumulated funds**

Unrestricted general funds comprise those amounts received for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Restricted funds are subject to specific conditions imposed by donors and includes monies raised for specific projects.

Designated funds comprise general funds set aside by trustees for specific purposes.

**2.13 Taxation**

The parent company is a registered charity (number: 1139470). All of the charity's income falls within the exemptions set out in part 11 of the Corporation Tax Act 2010.

**2.14 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2.15 Retirement benefits**

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

**2.16 Critical accounting estimates and judgements**

In the application of the group'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.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.



**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**3 Grants, donations and legacies**

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Grants	13,847	375,287	389,134	326,423
Donations	149,735	-	149,735	113,729
Legacies	13,937	-	13,937	43,133
	<u>177,519</u>	<u>375,287</u>	<u>552,806</u>	<u>483,285</u>

**4 Other income**

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Faraday rentals and service charge	189,782	-	189,782	159,651
Other	144,490	-	144,490	76,079
	<u>334,272</u>	<u>-</u>	<u>334,272</u>	<u>235,730</u>

**5 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Contract funding	35,532	616,327	651,859	652,726
Deep clean and declutter	260,402	-	260,402	231,818
	<u>295,934</u>	<u>616,327</u>	<u>912,261</u>	<u>884,544</u>

**6 Expenditure**

	Staff costs £	Depreciation £	Other costs £	Total 2025 £	Total 2024 £
<b>Costs of raising funds</b>					
Trading subsidiary	-	-	55,261	55,261	39,103
Other fundraising costs	832,377	29,035	910,127	1,771,539	1,635,790
Total	<u>832,377</u>	<u>29,035</u>	<u>965,388</u>	<u>1,826,800</u>	<u>1,674,893</u>
<b>Charitable activities</b>					
Activities undertaken directly	1,079,804	-	115,086	1,194,890	1,146,824
Total expenditure	<u>1,912,181</u>	<u>29,035</u>	<u>1,080,474</u>	<u>3,021,690</u>	<u>2,821,717</u>

Other fundraising costs include significant expenditure in relation to an income generation strategy with the majority associated to retail operations.

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7 Governance costs**

	2025	2024
	£	£
Auditor's remuneration	16,250	13,250
Staff costs	26,649	25,096
	<u>42,899</u>	<u>38,346</u>

**8 Consolidated statement of financial activities comparative funds – 31 March 2024**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £
<b><u>Income from:</u></b>				
Grants, donations and legacies	246,703	-	236,582	483,285
<b><u>Activities for raising funds:</u></b>				
Charity shop	991,788	-	-	991,788
Income from trading subsidiary	52,980	-	-	52,980
Other income	235,730	-	-	235,730
Investment income	12,243	-	-	12,243
Charitable activities	781,781	-	102,763	884,544
<b>Total income</b>	<u>2,321,225</u>	<u>-</u>	<u>339,345</u>	<u>2,660,570</u>
<b><u>Expenditure on:</u></b>				
<b><u>Costs of raising funds</u></b>				
Fundraising	1,635,790	-	-	1,635,790
Trading subsidiary	39,103	-	-	39,103
<b><u>Charitable activities:</u></b>				
Activities undertaken	780,711	-	366,133	1,146,824
<b>Total expenditure</b>	<u>2,455,604</u>	<u>-</u>	<u>366,133</u>	<u>2,821,717</u>
<b>Net movement in funds</b>	<u>(134,379)</u>	<u>-</u>	<u>(26,768)</u>	<u>(161,147)</u>
Fund balances at 1 April 2023	1,141,081	260,000	53,542	1,454,623
<b>Fund balances at 31 March 2024</b>	<u>1,022,866</u>	<u>260,000</u>	<u>10,610</u>	<u>1,293,476</u>

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**9 Employees**

<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>1,713,079</b>	1,549,998
Social security costs	<b>137,584</b>	121,035
Other pension costs	<b>61,518</b>	54,334
	<b>1,912,181</b>	1,725,367

The average number of employees employed by the charity during the year was 79 (2024: 72).

During the period the charity incurred staff redundancy costs of £5,732 (2024 £:nil).

The number of employees whose annual emoluments were £60,000 or more were:

	<b>2025</b>	<b>2024</b>
£60,001 - £70,000	-	-
£70,001 - £80,000	<b>1</b>	1
£80,001 - £90,000	-	-

The key management personnel of the charity consist of the directorate team (detailed in the Trustees' Report) whose total remuneration for the year was £286,518 (2024: £219,199).

**10 Tangible fixed assets**

**Group and charity**

	<b>Leasehold improvements</b>	<b>Computer equipment</b>	<b>Office equipment</b>	<b>Gym Equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>						
At 1 April 2024	513,774	30,776	68,647	19,663	37,430	670,290
Additions	45,698	2,826	-	-	-	48,524
Disposals	(49,838)	-	-	-	-	(49,838)
<b>At 31 March 2025</b>	<b>509,634</b>	<b>33,602</b>	<b>68,647</b>	<b>19,663</b>	<b>37,430</b>	<b>668,976</b>
<b>Depreciation</b>						
At 1 April 2024	324,824	29,495	68,421	8,405	37,430	468,575
Charge for the year	22,836	1,281	226	4,692	-	29,035
Eliminated on disposal	(49,838)	-	-	-	-	(49,838)
<b>At 31 March 2025</b>	<b>2,97,822</b>	<b>30,776</b>	<b>68,647</b>	<b>13,097</b>	<b>37,430</b>	<b>447,772</b>
<b>Net book value</b>						
<b>At 31 March 2025</b>	<b>211,812</b>	<b>2,826</b>	<b>-</b>	<b>6,566</b>	<b>-</b>	<b>221,204</b>
At 31 March 2024	188,950	1,281	226	11,258	-	201,715



**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**11 Fixed asset investments**

**Investment in subsidiary:**

	Charity £
Investment in Age UK East Sussex Trading Limited	<u>100</u>

**Holdings of more than 20%**

The charity holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Class	Shares held %
<b>Subsidiary undertakings</b>			
Age UK East Sussex Trading Limited	UK	Ordinary	100

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

		Capital and reserves	Profit/(loss) for the year before charitable donation
	Principal Activities	£	£
Age UK East Sussex Trading Limited	Supply of retail goods	<u>32,890</u>	<u>32,790</u>

**Age UK East Sussex Trading Limited**

Age UK East Sussex Trading Limited is a wholly-owned trading company, company number 03552792 is incorporated in England & Wales and supplies retail goods. During the year Age UK East Sussex Trading Limited made sales of £88,051 (2024: £52,980) and incurred expenditure of £69,138 (2024: £65,351) which are shown in the Statement of Financial Activities. A summary of the trading results of the subsidiary is shown below. Also during the year donations were made from Age UK East Sussex Trading Limited to the charity of £13,877 (2024: £27,093).

**Summary profit and loss account**

	2025 £	2024 £
Turnover	88,051	52,980
Cost of sales	(52,827)	(35,307)
Administrative expenses	(2,434)	(3,796)
Distribution of prior year profit	(13,877)	(27,093)
Net profit/(loss) after donation of prior year profit	<u>18,913</u>	<u>(13,216)</u>

**Summary balance sheet**

	2025 £	2024 £
The assets and liabilities of the subsidiary were:		
Current assets	35,290	36,692
Creditors: amounts falling due within one year	(2,400)	(22,715)
Total net assets	<u>32,890</u>	<u>13,977</u>

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**12 Debtors**

	<b>Group</b>		<b>Charity</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade debtors	205,661	188,849	205,661	188,849
Amounts owed by group undertakings	-	-	-	20,315
Prepayments and accrued income	159,813	158,693	159,813	158,693
Other debtors (including VAT)	70,999	63,985	55,517	63,895
	<u>436,473</u>	<u>411,437</u>	<u>420,991</u>	<u>431,752</u>

**13 Creditors: amounts falling due within one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade creditors	52,027	64,216	52,027	64,216
Other taxation and social security	34,380	27,709	34,380	27,709
Other creditors	21,472	15,271	21,572	15,271
Accruals and deferred income	124,423	73,579	122,023	71,179
Bank loans	44,543	38,565	44,543	38,565
	<u>276,845</u>	<u>219,340</u>	<u>274,545</u>	<u>216,940</u>

The bank loan relates to a loan taken out through the government Coronavirus Business Interruption Loan Scheme.

**14 Creditors: amounts falling due after more than one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank loans (see note 13)	7,061	51,381	7,061	51,381

**15 Controlling party**

The charity is a company limited by guarantee and therefore without share capital. No one member has overall control of the charity. The liability of each member is limited to £1, being the amount that each member undertakes to contribute to the assets of the charity in the event of its being wound up.

**16 Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the current or prior year.

During the year, two trustees were reimbursed for expenses totalling £597 (2024: £826).

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**17 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2024	Movement in funds		Balance at 31 March 2025
	£	Income	Expenditure	£
Additional measures	-	35,392	(35,392)	-
Ashdown Forest Health Care	-	115,960	(113,499)	2,461
Befriending	-	67,000	(27,915)	39,085
Community Navigator	-	184,327	(184,327)	-
IBC Grant for defibrillator	-	2,000	(2,000)	-
ESCC emergency food provision	610	-	(610)	-
ESCC HSF	-	90,648	(88,148)	2,500
Foreshore Trust	-	1,895	(1,895)	-
Macmillan	-	49,368	(49,368)	-
More Money for You	-	30,115	(30,115)	-
National Lottery Grant – IBC	-	86,823	(86,823)	-
Peter Harrison Foundation	-	2,000	(2,000)	-
Scams prevention	10,000	40,600	(50,600)	-
Spring Vaccination Awareness Programme	-	3,663	(3,663)	-
The Lawson Trust Fund	-	3,500	(3,500)	-
THS Pembury	-	234,048	(234,048)	-
Warm Homes	-	15,975	(15,975)	-
Wolfson	-	28,300	(28,300)	-
	10,610	991,614	(958,178)	44,046



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**17 Restricted funds (continued)**

**Ashdown Forest Health Care** – Funding to cover costs of duties as a social prescriber

**Befriending** – Telephone befriending service to provide social interaction to isolated older people.

**Community Navigator** – Social prescriber funding from Sussex Community NHS Foundation Trust.

**IBC Defibrillator grant** – Grant funding to cover the costs of a defibrillator

**ESCC emergency food provision** – £110 grants distributable to vulnerable older people to support with fuel and food poverty.

**ESCC HSF** – Grant provided to assist the charity towards activities that provide advice and information on all aspects relating to finances, including income maximisation, benefit eligibility and help to apply, employment rights, dealing with debt emergencies and budgeting.

**Foreshore Trust** – Funding towards face-to-face and over-the-phone information and advice service.

**Macmillan** – Contract funding towards Macmillan's Home from Hospital service which provides two weeks of home care and assistance for cancer patients following hospital discharge.

**More Money For You** – Grant funding for check of benefits and calls for information and advice.

**National Lottery grant – IBC** – Funding for running of the Isabel Blackman Centre, a leisure centre and community space for over 50s.

**Peter Harrison Foundation** – Grant funding for the integrated care board.

**Scams preventions** – Funding towards a scams prevention service which delivers talks and provides assistance in recovering client money lost through scams.

**Spring Vaccination Awareness Programme** – Grant funding for COVID awareness NHS project.

**The Lawson Trust Fund** – Grant funding for information and advice on scams.

**THS Pembury** – Take home and settle contract income.

**Warm Homes** – Grant funding for low income pensioners intended for winter bills.

**Wolfson** – Refurbishment grant utilised for solar panel installation and heating upgrades.

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
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**FOR THE YEAR ENDED 31 MARCH 2025**

**18 Designated funds**

	Balance at 1 April 2024	Movement in funds			Balance at 31 March 2025
		Income	Expenditure	Transfers	
	£	£	£	£	£
Contingency reserve	260,000	-	-	-	260,000
	260,000	-	-	-	260,000

**Contingency reserve** – The Board of Trustees set aside funds in order to provide for contingency costs in the event of the charity being unable to continue to operate, working capital to support the day-to-day operation of the charity, and to meet future capital investments/commitments.

**19 Analysis of net assets between funds – consolidated**

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
<u>Fund balances at 31 March 2025</u> are represented by:				
Tangible fixed assets	221,204	-	-	221,204
Current assets	1,035,780	260,000	44,046	1,339,826
Creditors: amounts falling due within one year	(276,845)	-	-	(276,845)
Creditors: amounts falling due after one year	(7,061)	-	-	(7,061)
	973,078	260,000	44,046	1,277,124
<u>Fund balances at 31 March 2024</u> are represented by:				
Tangible fixed assets	201,715	-	-	201,715
Current assets	1,091,872	260,000	10,610	1,362,482
Creditors: amounts falling due within one year	(219,340)	-	-	(219,340)
Creditors: amounts falling due after one year	(51,381)	-	-	(51,381)
	1,022,866	260,000	10,610	1,293,476

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
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**FOR THE YEAR ENDED 31 MARCH 2025**

**20 Commitments under operating leases**

At 31 March 2025 the company had total commitments under non-cancellable operating leases payable as follows:

	<b>Land and buildings</b>	
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Within one year	<b>244,051</b>	241,801
Between one and five years	<b>399,614</b>	558,102
More than five years	<b>130,000</b>	195,000
	<b>773,665</b>	<b>994,903</b>

The amount expensed in respect of operating leases in the year totalled £308,589 (2024: £301,996)

**21 Related party transactions**

Transactions with Trustees have been detailed in note 16 of the financial statements. There were no further transactions with related parties during the year.

In 2022, the Charity entered into an agreement with a newly establish charity, IBC – In Perpetuity (Charity Number 12649941; Company Number 1191368), of which it is a co-founder, in relation to its financial and management support for the creation and delivery of The Isabel Blackman Centre in Hastings as a community venue promoting the health and wellbeing of older people. Steve Hare, the Charity's Chief Executive, was appointed to the Board of IBC – In Perpetuity as a representative on the new charity's Board.

At the year-end IBC – In Perpetuity owed the Charity £54,435 (2024: £54,294).