

ECKLING GRANGE LIMITED
(A company limited by guarantee)

Report and Financial Statements
For the Year Ended 31 March 2025

Charity number - 251534
Company number - 00853423

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

Under the company's Articles of Association, the trustees are known as members of the Council of Management, but are referred to as the Management Committee, and under company law are also directors of the company.

The trustees present this report and audited financial statements for the year ended 31 March 2025.

Reference and administrative information

Charity Name: Eckling Grange Limited

Charity registration number: 251534

Company registration number: 00853423

Registered office and
operational address: Eckling Grange
Norwich Road
East Dereham
Norfolk
NR20 3BB

Trustees

Rachel Cross

Philip Goddard

Heather Havers

Peter Howson

Tim Johnson

Richard Pennington

Graham Pickhaver Chairman

Senior management team

Stewart Barber Manager [left September 2024]

Steve Edmunds Manager [Joined August 2024]

Elizabeth Treacy Care Manager

Christine Taylor Deputy Care Manager

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Auditor	MA Partners Audit LLP 7 The Close Norwich NR1 4DJ
Bankers	Lloyds TSB plc 38 Market Place Dereham Norfolk NR19 2AT
Solicitors	Spire Solicitors LLP The Priory Church Street Dereham Norfolk NR19 1DW
HR Consultants	Backup HR 2 Kings Avenue House New Malden Surrey KT3 4DY

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
MESSAGE FROM THE CHAIRMAN
FOR THE YEAR ENDED 31 MARCH 2025

Eckling Grange continued to provide high quality care and support for older persons during the operating year 1st April 2024 to 31st March 2025 both through its Care Home and supported-living bungalows. It remained firmly based on its Christian beliefs and ethos.

A significant change occurred in August 2024 when we said goodbye to our General Manager of seventeen years, Stewart Barber, on his retirement. There was much cause for thanksgiving and celebration of those years. Soon after, we welcomed our new General Manager, Steve Edmunds, who very quickly settled into his varied role. Following a Probationary Performance Review trustees were very pleased to later confirm his appointment. We are thankful to God for providing us with Steve after such a very smooth appointment process.

The trustee board remained constant throughout the year with each bringing to the role their individual skills and expertise and especially the warmth of their Christian faith. We met as a full board on ten occasions and periodically received visits from one or two of our pastors. Members also attended the care-residents and bungalow- residents' periodic meetings. We also received Safeguarding training in-house.

We continued to monitor maintenance and improvements to the site including further investigations into bungalow roof replacements and updating of the main lift.

North & Hawkins were instructed to carry out a full 10-year repair survey of the premises and our site team continued to refurbish bungalows for new residents and kept up a schedule of re-decoration throughout. A new risk register was prepared. The Health and Safety Committee met regularly.

We remained thankful to God for the financial stability of Eckling Grange as seen through the accounts in spite of inevitable rising costs and additional expenditures. We remained grateful to our financial officer, Ian Todd and for the active involvement of our trustee financial group.

No organisation of the scale of Eckling Grange could run without the sound leadership of the management team and every member of staff. We remained grateful for new staff joining us and the collegiate model of staffing that exists.

Above all we again gave God the glory for His faithfulness, provision and strength to enable Eckling Grange to fulfil its intended purpose to provide care for the older person within a very clear Christian environment.

Graham Pickhaver
(Chairman of the Management Committee)
August 2025



ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Governing document

Eckling Grange Limited is a charitable company limited by guarantee incorporated on 2 July 1965 and as amended on 15 September 1967 and 21 May 2010. It was established under a Memorandum of Association which defined its object and powers and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. It was registered with the Charity Commission on 3 December 1967.

Recruitment and appointment of management committee

The trustees are the Management Committee and have expertise and experience in a wide range of business and care disciplines. We maintain a register of the skills and experience of our trustees. Individuals with appropriate skills, ability and time are approached to offer themselves for election to the Management Committee, to continue to provide wide ranging skills and direction. The Management Committee comprises a minimum of three and a maximum of twelve members.

Under the Articles of Association, one third of the members of the Management Committee retire in rotation each year, and they are eligible for re-election.

Trustee induction and training

We have job descriptions for trustees, and a formal Induction Procedure for new trustees. A prospective trustee is invited to meet one or two existing experienced trustees and the Senior Management team in Eckling Grange to see at first hand the atmosphere and style of the home and bungalows. The main documents relating to the governance and operational framework of the charity are presented, as well as current statutory and management accounts to set out the financial position. The prospective trustee will attend two or three meetings of the Management Committee, and then subject to mutual agreement, will be elected as a new trustee. The Charity Commission's information and advice on trusteeship is made available for those who have no previous trustee experience. Ongoing information and training is available from Charity Commission and trade bulletins, newsletters and seminars.

Organisational structure

The Management Committee aims to meet most months and is responsible for the strategic direction and policy of Eckling Grange. At each meeting, it reviews with the Senior Management team, current key performance indicators and financial reports including the current monthly management accounts. Also, it gets involved in providing support and direction for current major operational issues.

The day-to-day delivery of the operational management of Eckling Grange and the provision of care and support to our residents rests with the Manager and Care Manager. The Care Manager is also responsible for the supervision and continuing development of all the catering and domestic staff.

Eckling Grange has a formal remuneration structure for its staff, which is validated against local pay levels in the care industry. For senior staff, we also take account of regional remuneration levels in the charitable sector.

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities

The charity's stated charitable objectives as set out in the Articles of Association are restricted specifically to the following;

To provide accommodation and personal care for residents in the Care Home and domiciliary care and other services for residents in the Sheltered Accommodation and to promote the Christian religion.

Public benefit. The trustees have taken account of the Charity Commission's guidance and demonstrate the public benefit provided to our residents and the local community by the following arrangements and activities:

- accepting socially funded residents at fee levels below the commercial cost of providing the care and accommodation;
- setting rent levels below the local levels for sheltered accommodation; and providing advice on housing benefit where appropriate;
- welcoming non-residents to our regular services;
- providing a wide range of secular and spiritual activities for all residents as described below;
- offering some work experience opportunities for young people.

We are grateful to all the volunteers who come to lead activities and provide entertainment to our residents. Particularly at Christmas time there is a varied program of events. Under the leadership of our Pastor, the organisation of our spiritual activities is provided by volunteers from our residents and externally.

We aim to give a high quality of care to our residents, delivered by experienced staff. As shown by resident satisfaction, high occupancy levels, favourable surveys and high investment in repairs and improvements.

Achievements and performance

Residential Care Home

We are a 60 room residential care home; 40 rooms are for care of the elderly, and 20 rooms in the Auriol Tessier wing are specifically for dementia care and provide secure accommodation for elderly folk with dementia. We welcome residents from all backgrounds, both socially and privately funded, provided we can meet their care needs. Our occupancy level has remained very good at around 98%. During the year about 22% of our residents were socially funded.

We believe we continue to provide high quality care, with a wide range of Christian and secular activities for our residents. We have a dedicated Training Manager, who continues to increase the skills and NVQ levels of our care staff.

Our Pastors and the Pastoral Group continue to provide a wide range and varied styles in our services, as well as being available to spend time with individual residents according to their needs.

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2025

Our Activity Coordinators continue to arrange interesting activities relevant to the expectations of our residents. Internal activities include animal visits, art groups, games, gardening, garden party, jigsaw puzzles, presentations and talks, reminiscences etc – some of which is on a one-to-one basis. External visits have been to local museums, the coast and local garden centres.

Externally, our performance is monitored by our regulator, the Care Quality Commission (CQC). Generally, their inspections are unannounced, and very meticulous. We believe we are providing care and support to all our residents at a high level, and the many testimonies of thanks during the year support this. Full reports of our CQC's inspections are available on our and their websites.

Internally, we hold a bi-annual survey from our residents or their next of kin, which showed a good level of satisfaction. There is also a regular meeting where trustees, management, residents and their families can discuss current issues and developments. We do receive many "thank you letters" from the families of our residents.

Ultimately, our good performance depends on maintaining high occupancy, so it is vital that we maintain our good reputation and a close relationship with our residents.

Sheltered accommodation

We have 54 bungalows developed as sheltered accommodation for retired but generally independent people. The bungalows are available to all, but most of the residents are Christians, attracted by the Christian ethos of Eckling Grange.

The bungalows provide for independent living, but there is the security of a resident's alarm system linked to the care office in the residential home.

The provision of domiciliary care and other support to our bungalow residents is now well established. Each recipient has an agreed plan of the amount and timing of the support to be given. Typically, we are providing support to 4 bungalow residents, at any one time.

During the year, the ongoing programme of improving the kitchens and bathrooms of our bungalows continued. Similarly, we seek a bi-annual survey, and regular meetings with the bungalow residents. These discussions are livelier, but overall, there is a good level of satisfaction.

We invite all bungalow residents to several events during the year, including a Christmas lunch in the Care Home.

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2025

Financial review

Results for Year

The financial year ending 31st March 2025 has been very good and shows an increase in our fund value of £74,374 (£18,885). We acknowledge with thanks grants, personal donations and legacies of £9,422, which with continuing high residential occupancy levels have led to this result. We have also been able to spend £273,665 on repairs and renewals and provide £28,321 capital expenditure on our long-term improvement programme.

From April 2024 we increased the fees for all privately funded residents by about 8%. The residential fees funded by Norfolk County Council increased by 6%. We sought a £125 per week top up, or a relevant fee based on a personal budget, for new residents who were socially funded. We continue to acknowledge God's continuing goodness in providing for all our residents.

Donations

During the year the charity has made donations to other charities amounting to £5,915

Investment policy

Surplus funds are presently held on short term deposits.

Risk and uncertainties

We maintain a risk register, which is reviewed each year by the Management Committee. The major financial drivers of a care home are to maintain high occupancy (95%+) and contain staffing costs to around 75% of the fee income.

Regulatory risks are reduced by ensuring we have well-trained, vigilant caring staff.

Free reserves policy

The Board of Trustees have concluded that the primary purpose for holding Free Reserves is to see the company through short-term cash flow problems. This could be caused by poor trading conditions, or unexpected expenditure.

The Trustees consider that between two & three months expenditure is an appropriate target figure, which based on 2025/26 budgets amounts to a Free Reserve in the range of £552,000 to £828,000. Thus, the Trustees are comfortable with the current reserve level of £522,479.

In coming to this figure, the Trustees have considered the fact that the company owns the unmortgaged freehold site from which it operates.

The Trustees will review this policy annually.

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Operational plans

Our focus is to continue to provide excellent Christian care and support for all our residents in a comfortable, safe and stimulating environment. We seek to maintain high occupancy levels. We will continue to offer day care, particularly for local needs; and subject to room availability we will offer short term respite care. We will continue to develop our training programs and support services in line with the needs of our residents and the guidance of the regulators. We continue to invest in new technologies and are investigating new systems for recording care activities.

Financial Plans

The fees for our privately funded residents are calculated on a basis allowing for accommodation (i.e. hotel) costs and the cost of care, based on banded timings of care given per week. From 1 April 2025 we increased all our residential fees by an average of 8%, reflecting the increase in the national living wage. Residents whose care needs have increased over the previous year will experience a greater increase.

Norfolk County Council increased its fees to us by 5%, and we continue to seek a top up or a relevant fee based on the resident's personal budget. Our bungalow rents have been increased slightly, which leaves them competitive compared to local sheltered accommodation rental levels. We have established budgets at slightly better than break even over the next 2 years. We will continue to monitor our financial results monthly.

Going Concern; All residents have contracts for as long as we can look after them in residential care, which is generally for life or can remain living independently in a bungalow. We have a significant waiting list for bungalows and cannot satisfy the demand from prospective residents for care.

Responsibilities of the trustees

The trustees are responsible for preparing the Annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2025

Auditor

MA Partners Audit LLP were appointed as the charity's auditors during the year and have expressed their willingness to continue in that capacity.

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

- so far as that trustee is aware, there is no relevant audit information of which the company's auditor is unaware; and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the company's auditor in connection with preparing its report and to establish that the company's auditor is aware of that information.

Basis of preparation

The trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Approved by the Management Committee on 24 October 2025 and signed on its behalf by:


.....
Graham Pickhaver
Trustee

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF ECKLING GRANGE LIMITED
FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of Eckling Grange Limited (the 'charitable company') for the year ended 31 March 2025 set out on pages 14 to 24. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 '*The Financial Reporting Standard applicable in the UK and Republic of Ireland*' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure 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 relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions related to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF ECKLING GRANGE LIMITED
FOR THE YEAR ENDED 31 MARCH 2025

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report, which is included in the Report of the Trustees, 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 Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion;

- adequate 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 Directors' 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 directors' report and from the requirement to prepare a strategic report.

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF ECKLING GRANGE LIMITED
FOR THE YEAR ENDED 31 MARCH 2025

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 determines 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 Charitable 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 Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit in respect of 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 to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the Charitable Company and considered that the most significant are the 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) (Charities SORP (FRS 102)), the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation.
- We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF ECKLING GRANGE LIMITED
FOR THE YEAR ENDED 31 MARCH 2025

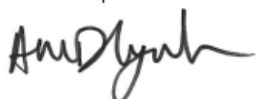
Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Alice Lynch BSc FCA DChA
Alice Lynch (Senior statutory auditor)

For and on behalf of

MA Partners Audit LLP
Chartered Accountants & Statutory Auditors
7 The Close
Norwich
Norfolk
NR1 4DJ

Date: 24 October 2025

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income				
Income from generated funds:				
<i>Voluntary income:</i>				
Legacies, donations and grants	2	9,422	9,422	13,834
<i>Activities for generating funds:</i>				
Interest Received		16,300	16,300	11,718
Income from charitable activities:				
Accommodation and care fees		3,244,326	3,244,326	3,004,467
Total income		3,270,048	3,270,048	3,030,019
Expenditure				
Charitable activities	3	3,195,674	3,195,674	3,011,134
Total expenditure	3	3,195,674	3,195,674	3,011,134
Net (outgoing)/income before transfers before other recognised gains and transfers		74,374	74,374	18,885
Reconciliation of funds				
Total funds brought forward		1,774,446	1,774,446	1,755,561
Total funds carried forward		1,848,820	1,848,820	1,774,446

The Statement of Financial Activities includes all gains and losses in the year.
All income and expenditure derive from continuing activities.


The notes on pages 17 to 24 form part of these financial statements

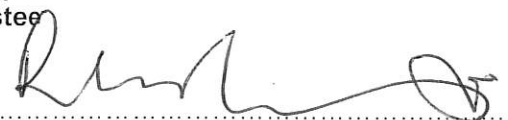
ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AS AT 31 MARCH 2025
REGISTERED NUMBER 00853423

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		1,326,341		1,363,072
Current assets					
Stock		2,000		2,450	
Short term deposits		518,065		462,183	
Debtors	9	86,068		94,208	
Cash at bank and in hand		290,421		203,138	
		896,554		761,979	
Current liabilities					
Creditors: amounts falling due within one year	10	(374,075)		(350,605)	
Net current assets			522,479		411,374
Net assets			1,848,820		1,774,446
Unrestricted funds					
General funds	11		1,848,820		1,774,446
Restricted funds			-		-
Total funds			1,848,820		1,774,446

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the management committee and were signed on its behalf on 24 October 2025.


.....
Philip Goddard
Trustee


.....
Richard Pennington
Trustee

The notes on pages 17 to 24 form part of these financial statements

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025
REGISTERED NUMBER 00853423

	2025 £	2024 £
Cash flows from operating activities		
Surplus for the financial year	74,374	18,885
Adjustments for;		
Depreciation	65,052	63,125
(Increase)/Decrease in stocks	450	650
(Increase)/Decrease in trade and other debtors	8,140	(40,800)
Increase/(Decrease) in trade and other creditors	23,470	10,688
	-----	-----
Cash from operations	171,486	52,548
Cash flows from investing activities		
Purchases of tangible fixed assets	(28,321)	(31,872)
	-----	-----
Change in cash and cash equivalents in the year	143,165	20,676
	-----	-----
 Cash and cash equivalents at beginning of year	 665,321	 644,645
	-----	-----
Cash and cash equivalents at end of year	808,486	665,321
	-----	-----

The notes on pages 17 to 24 form part of these financial statements

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Eckling Grange Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to a grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

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(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- 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.
- All costs are allocated between the 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 on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 3.

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life on a straight line basis, as set out below:

Freehold property	2% per annum
Motor Vehicles	20% per annum
Furniture & equipment	12.5% per annum

(f) Operating Leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

(g) Current Asset Investments

Monies held in short term deposit accounts, with a maximum term of 1 year, are presented as current asset investments in the balance sheet.

(h) Pension costs

Contributions are made to individual personal pension plans which are defined contribution schemes and are charged to the Statement of Financial Activities in the year in which they become payable.

(i) Stock

Stock is valued at the lower of cost and net realisable value. Cost is determined on a first in first out basis. Net realisable value represents estimated selling price less costs to sell. Provision is made for slow-moving, obsolete or damaged stock where net realisable value is less than cost.

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(j) Financial Instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Legacies and donations

	Unrestricted £	2025 total £	2024 total £
Donations	-	-	-
Small donations	9,422	9,422	13,834
Legacies	-	-	-
Grants	-	-	-
	<hr/> 9,422	<hr/> 9,422	<hr/> 13,834
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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3 Total resources expended

		Basis of allocation	Residential & Bungalows	Governance	2025 Total	2024 Total
			£	£	£	£
Costs directly allocated to activities						
Staff & agency costs	Direct		2,204,383	-	2,204,383	2,083,577
Provisions	Direct		179,786	-	179,786	199,367
Laundry & cleaning	Direct		75,532	-	75,532	64,131
Repairs to property	Direct		273,665	-	273,665	210,693
Gardening	Direct		19,458	-	19,458	17,076
Audit fees	Direct		-	7,320	7,320	7,320
Support costs allocated to activities						
Premises	Usage		130,260	-	130,260	143,808
General office & finance staff	Staff time		65,051	75,841	140,892	123,570
Communications	Usage		38,761	-	38,761	38,754
Consultancy	Usage		15,480	-	15,480	7,380
Subscriptions & registrations	Usage		14,707	-	14,707	16,285
Depreciation	Usage		65,052	-	65,052	63,125
Bank charges	Actual		727	-	727	879
Sundries	Usage		29,651	-	29,651	35,169
Total resources expended			<u>3,112,513</u>	<u>83,161</u>	<u>3,195,674</u>	<u>3,011,134</u>

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4 Net income for the year

This is stated after charging:

	2025 £	2024 £
Depreciation	65,052	63,125
Auditor's remuneration	7,320	7,320
Operating lease payments	17,240	16,166
	<u> </u>	<u> </u>

5 Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	2,124,477	2,002,582
Social security costs	163,373	148,073
Pension costs	57,425	56,492
	<u> </u>	<u> </u>
	<u>2,345,275</u>	<u>2,207,147</u>

The charity considers its key management personnel to comprise the managers and Heads of care team. The total employment benefits including employers pension contributions of the key management personnel were £307,743 (2024: £286,972)

No employee received emoluments of more than £60,000.

The average number of employees during the year was as follows:

	2025 Number	2024 Number
General manager	1	1
Residential home	104	104
Administration and support	3	3
	<u> </u>	<u> </u>
	<u>108</u>	<u>108</u>

The charity contributes to individual personal pension plans on behalf of the employees. The pension charge represents contributions payable by the charity and amounted to £57,425 (2024 - £56,492). Contributions amounting to £nil (2024 - £nil) were payable to plans and are included in creditors.

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6 Trustee remuneration & related party transactions

No members of the Management Committee received any remuneration or reimbursement of expenses during the year.

During the year no trustee had a close relative in the residential home.

7 Taxation

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

8 Tangible fixed assets

	Freehold property £	Motor Vehicles £	Furniture & equipment £	Total £
Cost				
At 1 April 2024	2,116,192	48,772	300,177	2,465,141
Additions	24,601	-	3,720	28,321
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	2,140,793	48,772	303,896	2,493,461
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 April 2024	829,652	39,024	233,393	1,102,069
Charge for the year	42,583	9,748	12,720	65,052
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	872,235	48,772	246,113	1,167,120
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 March 2025	1,268,558	-	57,783	1,326,341
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	1,286,540	9,748	66,784	1,363,072
	<hr/>	<hr/>	<hr/>	<hr/>

The commercial credit card facility of £2,000 is secured by legal charges over the freehold property at Eckling Grange, Norwich Road, Dereham, Norfolk.

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9 Debtors

	2025	2024
	£	£
Trade debtors	57,585	65,451
Prepayments	26,638	26,802
Accrued income	1,845	1,955
	<u>86,068</u>	<u>94,208</u>

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	53,509	55,502
Taxation and social security	33,240	31,094
Other creditors	4,478	4,224
Accruals	127,726	109,921
Deferred income	155,122	149,864
	<u>374,075</u>	<u>350,605</u>

The deferred income relates to income due for next year.
All the income deferred last year was released this year
and a new provision made at the end of the year.

11 Movements in funds

Unrestricted general funds

	2025	2024
	£	£
At 1 April 2024	1,774,446	1,755,561
Income (including gains)	3,270,048	3,030,019
Expenditure	(3,195,674)	(3,011,134)
At 31 March 2025	<u>1,848,820</u>	<u>1,774,446</u>

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12 Operating lease commitments

The future minimum lease payments under non-cancellable operating leases are as follows.

	2025 £	2024 £
Not later than one year	18,967	17,000
Later than one year and not later than five years	11,844	24,234
Due later than five years	-	-
Total	<u>30,811</u>	<u>41,234</u>

13 Analysis of net assets between Unrestricted funds

	2025 £	2024 £
Fixed Assets	1,326,341	1,363,072
Current Assets	896,554	761,979
Current Liabilities	(374,075)	(350,605)
Total	<u>1,848,820</u>	<u>1,774,446</u>

14 Related party transactions

There were no related party transactions in the current or prior year.