ECKLING GRANGE LIMITED
(A company limited by guarantee)

Report and Financial Statements
For the Year Ended 31 March 2026

Charity number - 251534
Company number - 00853423

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2026

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 2026.

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

Steve Edmunds	General Manager
Elizabeth Treacy	Care Manager
Christine Taylor	Deputy Care Manager

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 2026

I am pleased to present a report for the operating year 1st April 2025 to 31st March 2026.

Eckling Grange has continued to provide high-quality care and support for older persons through its Care Home, Dementia Wing and supported-living bungalows. It remained firmly based on its Christian beliefs and ethos.

Eckling Grange remains stable financially despite all the increases in costs and uncertainties particularly in energy prices. Fortunately, we have some fixed-rate contracts in place. During the year a number of bungalows were refurbished prior to re-letting and the demand for bungalows remained steady with an active waiting list. General site maintenance remained at pace with the benefit of a new member of staff. Issues of the main lift and the replacement of the bungalow roofs remained constant agenda items and investigations and enquiries remain on-going. We recognise that this will put pressure on Eckling Grange financially.

Our staff remain our greatest asset and we are grateful for the leadership of our managers and for all staff in their various roles. Training continued both for staff and trustees.
Recruiting drives brought groups of new recruits and they were soon up and ready for the daily task. We are pleased to note that many of our staff have been with us for a long time. Staff are the face of Eckling Grange and according to surveys and observations our residents are very pleased with their care.

Friends and relations are important both for their relations and friends, and to the staff as they provide good links regarding any concerns and, as often, thanks.

Our pastoral team remained very active and during the year we said goodbye to Ian Masson after twelve years as pastor. Ian had come to Eckling Grange with a blank sheet and over the years had established many streams for ministry and spiritual care amongst the residents and staff.

Trustees have met ten times during the year and, with the managers', fellowship and discussion amongst us is a real blessing and asset.

Any business has its challenges whatever the surrounding culture we are part of and we certainly recognise significant costs in coming months and years. But we continue to trust in our God who gave the original vision for Eckling Grange back in 1963. He has been totally faithful ever since as we willingly respond to Him in service and commitment.

Again we give God all the glory for the great things he continues to do through the work and ministry of Eckling Grange.

Graham Pickhaver
Chairman of the Management Committee
August 2026

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 General 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.

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.

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.

Financial review

Results for Year

The financial year ending 31st March 2026 has been very good and shows an increase in our fund value of £3,478 (£74,374). We acknowledge with thanks grants, personal donations and legacies of £8,651, which with continuing high residential occupancy levels have led to this result. We have also been able to spend £365,932 on repairs and renewals and provide £61,550 capital expenditure on our long-term improvement programme.

From April 2025 we increased the fees for all privately funded residents by about 8%. The residential fees funded by Norfolk County Council increased by 5%. 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 £6,087

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 £560k to £840k. Thus, the Trustees are comfortable with the current reserve level of £520,668.

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.

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 to cover the running costs of the service, this includes cost of staffing, ongoing maintenance and other operational costs. Residents fees for the individual are, based on banded timings of care given per week. From 1 April 2026 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 3%, 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 residential care, and continue to advertise locally and nationally to attract residents.

Future planning for large capital costs has prompted discussion around fundraising to reduce the need to increase our resident fees to a level that compromises our objectives and activities for public benefit:

- 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;

We will continue to explore potential support from Grants and Trusts, individual and community fundraising.

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.

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 30th October 2026 and signed on its behalf by:

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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 2026

Opinion

We have audited the financial statements of Eckling Grange Limited (the 'charitable company') for the year ended 31 March 2026 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 2026 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.

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.

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.

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: 30th October 2026

ECKLING GRANGE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026	Total funds 2026	Total funds 2025
		£	£	£
Income				
Income from generated funds:				
Voluntary income:				
Legacies, donations and grants	**2**	**8,651**	**8,651**	9,422
Activities for generating funds:				
Interest Received		**16,830**	**16,830**	16,300
Income from charitable activities:				
Accommodation and care fees		**3,431,699**	**3,431,699**	3,244,326
Total income		**3,457,180**	**3,457,180**	3,270,048
Expenditure				
Charitable activities	**3**	**3,453,702**	**3,453,702**	3,195,674
Total expenditure	**3**	**3,453,702**	**3,453,702**	3,195,674
Net (outgoing)/income before transfers before other recognised gains and transfers		**3,478**	**3,478**	74,374
Reconciliation of funds				
Total funds brought forward		**1,848,820**	**1,848,820**	1,774,446
Total funds carried forward		**1,852,298**	**1,852,298**	1,848,820

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 2026
REGISTERED NUMBER 00853423

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	8		**1,331,630**		1,326,341
Current assets					
Stock		**4,300**		2,000	
Short term deposits		**569,889**		518,065	
Debtors	9	**94,139**		86,068	
Cash at bank and in hand		**280,216**		290,421	
		948,544		896,554	
Current liabilities					
Creditors: amounts falling due within one year	10	**(427,876)**		(374,075)	
Net current assets			**520,668**		522,479
Net assets			**1,852,298**		1,848,820
Unrestricted funds					
General funds	11		**1,852,298**		1,848,820
Restricted funds			**-**		-
Total funds			**1,852,298**		1,848,820

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 30th October 2026.

.....
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 2026
REGISTERED NUMBER 00853423

	2026	2025
	£	£
Cash flows from operating activities		
Surplus for the financial year	**3,478**	74,374
Adjustments for;		
Depreciation	**56,261**	65,052
(Increase)/Decrease in stocks	**(2,300)**	450
(Increase)/Decrease in trade and other debtors	(**8,071)**	8,140
Increase/(Decrease) in trade and other creditors	**53,801**	23,470
Cash from operations	**103,169**	171,486
Cash flows from investing activities		
Purchases of tangible fixed assets	**(61,550)**	(28,321)
Change in cash and cash equivalents in the year	**41,619**	143,165
Cash and cash equivalents at beginning of year	**808,486**	665,321
Cash and cash equivalents at end of year	**850,105**	808,486

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

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.

(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.

(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 £	**2026 total £**	2025 total £
Donations	**1,000**	**1,000**	-
Small donations	**4,394**	**4,394**	9,422
Legacies	**3,257**	**3,257**	-
Grants	**-**	**-**	-
	8,651	**8,651**	9,422

3 Total resources expended

	Basis of allocation	Residential & Bungalows	Governance	2026 Total	2025 Total
Costs directly allocated to activities		**£**	**£**	**£**	**£**
Staff & agency costs	Direct	**2,383,697**	**-**	**2,383,697**	2,204,383
Provisions	Direct	**189,267**	**-**	**189,267**	179,786
Laundry & cleaning	Direct	**70,246**	**-**	**70,246**	75,532
Repairs to property	Direct	**365,932**	**-**	**365,932**	273,665
Gardening	Direct	**20,695**		**20,695**	19,458
Audit fees	Direct	**-**	**7,800**	**7,800**	7,320
Support costs allocated to activities					
Premises	Usage	**113,775**	**-**	**113,775**	130,260
General office & finance staff	Staff time	**68,554**	**78,468**	**147,022**	140,892
Communications	Usage	**50,486**	**-**	**50,486**	38,761
Consultancy	Usage	**9,670**	**-**	**9,670**	15,480
Subscriptions & registrations	Usage	**19,454**	**-**	**19,454**	14,707
Depreciation	Usage	**56,261**	**-**	**56,261**	65,052
Bank charges	Actual	**740**	**-**	**740**	727
Sundries	Usage	**18,657**	**-**	**18,657**	29,651
Total resources expended		**3,367,434**	**86,268**	**3,453,702**	3,195,674

4 Net income for the year

This is stated after charging:

	2026 £	2025 £
Depreciation	**56,061**	65,052
Auditor's remuneration	**7,800**	7,320
Operating lease payments	**17,220**	17,240

5 Staff costs and numbers

Staff costs were as follows:

	2026 £	2025 £
Salaries and wages	**2,235,666**	2,124,477
Social security costs	**234,742**	163,373
Pension costs	**60,311**	57,425
	2,530,719	2,345,275

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 £319,937 (2025: £307,743)

The number of employees whose employee benefits (including employer benefit contributions) exceeded £60,000 was:

	2026 No.	2025 No.
In the band £60,001 to £70,000	**2**	1

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

	2026 Number	2025 Number
General manager	**1**	1
Residential home	**107**	104
Administration and support	**3**	3
	111	108

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 £60,311 (2025 - £57,425). Contributions amounting to £nil (2025 - £nil) were payable to plans and are included in creditors.

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 2025	2,140,793	48,772	303,896	2,493,461
Additions	58,161	-	3,389	61,550
At 31 March 2026	**2,198,954**	**48,772**	**307,285**	**2,555,011**
Depreciation				
At 1 April 2025	872,235	48,772	246,113	1,167,120
Charge for the year	43,153	-	13,108	56,261
At 31 March 2026	**915,388**	**48,772**	**259,221**	**1,223,381**
Net book value				
At 31 March 2026	**1,283,566**	**-**	**48,064**	**1,331,630**
At 31 March 2025	1,268,558	-	57,783	1,326,341

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

9 Debtors

	2026 £	2025 £
Trade debtors	**58,705**	57,585
Prepayments	**33,049**	26,638
Accrued income	**2,385**	1,845
	94,139	86,068

10 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	**68,050**	53,509
Taxation and social security	**45,110**	33,240
Other creditors	**4,560**	4,478
Accruals	**156,015**	127,726
Deferred income	**154,141**	155,122
	427,876	374,075

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

	2026 £	2025 £
At 1 April 2025	**1,848,820**	1,774,446
Income (including gains)	**3,457,180**	3,270,048
Expenditure	**(3,453,702)**	(3,195,674)
At 31 March 2026	**1,852,298**	1,848,820

12 Operating lease commitments

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

	2026 £	2025 £
Not later than one year	**11,204**	18,967
Later than one year and not later than five years	**1,248**	11,844
Due later than five years	**-**	-
Total	**12,452**	30,811

13 Analysis of net assets between Unrestricted funds

	2026 £	2025 £
Fixed Assets	**1,331,630**	1,326,341
Current Assets	**948,544**	896,554
Current Liabilities	**(427,876)**	(374,075)
Total	**1,852,298**	1,848,820

14 Related party transactions

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