

Chesterfield and District Society for People with a Disability

England & Wales · Charity number 1066584

Details

Other names	CHESTERFIELD AND DISTRICT SOCIETY FOR PEOPLE WITH A LEARNING DISABILITY, ABILITY
Status	Registered
Legal form	Charitable company
Company number	03442643
Registered	1997-12-03
Register	View on the Charity Commission register

Contact

Address Unit 29
Coney Green Business Centre
Wingfield View
Clay Cross
Chesterfield
Derbyshi

Phone 01246455927

Email nathanwood@abilitycare.org.uk

Activities

Objects: TO PROMOTE THE CARE, TREATMENT AND EDUCATION OF PEOPLE WITH A DISABILITY WITHIN CHESTERFIELD AND THE SURROUNDING AREA (WITHIN A RADIUS OF 30 MILES) FOR THE PURPOSE OF SUPPORTING SUCH PERSONS IN THE COMMUNITY

Activities: Services provided include health and social care provision, crisis outreach services for children and young adults, day services for elderly people, the development of independent living skills for young people and various community activities. Respite services and supported living.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** NORTH DERBYSHIRE AND THE SURROUNDING AREA
- Derbyshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,358,756	£2,060,789	£1,748,707	54
2024-03-31	£1,937,547	£1,873,752	£1,483,792	57
2023-03-31	£1,957,715	£1,893,710	£1,313,229	60
2022-03-31	£1,957,065	£1,757,635	£1,249,226	60
2021-03-31	£2,052,334	£1,703,833	£1,060,997	60

Trustees

Name	Role	Appointed
Gareth Richard Cooling		2022-12-09
Jared Renshaw Mr		2023-09-04
THOMAS DAVID HOLMES		2017-09-04

Chesterfield and District Society for People with a Disability

England & Wales - Charity number 1066584

Accounts

Registered number: 03442643
Charity number: 1066584

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025

Trustees	T D Holmes G R Cooling T J Lindley (resigned 24 November 2025) J J Renshaw
Company registered number	03442643
Charity registered number	1066584
Registered office	Unit 29/31, Coney Green Business Centre 103 Wingfield View Clay Cross Chesterfield Derbyshire S45 9JW
Independent auditor	BHP LLP Chartered Accountants Basin Square Brimington Road Chesterfield S41 7FH
Bankers	Barclays Bank Rose Hill Chesterfield Derbyshire
Solicitors	Keiran Clarke Green 36 Clarence Road Chesterfield S40 1XB
Senior Management Team	Nathan Wood, CEO Julie Murtagh, Finance Manager Spencer Clarke, Registered Manager Donna Widerman, Registered Manager

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 2019).

Since the group and the Charity qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

The Charity is a registered care provider with the Care Quality Commission and Ofsted. The Charity provides a registered domiciliary service in the community providing 24-hour support to people with a learning disability and complex health needs.

Ability have been providing care and support to people with learning disabilities and/or mental health problems since 1952. The Charity aims to deliver services that promote inclusion, empowerment, rights and choices.

Ability aims to provide support for those people who cannot wholly look after themselves. The Charity provides services in people's own homes, at times convenient to them and in ways in which they find most agreeable. The Charity has very sound principles for the way in which they deliver their services with the belief that the rights of service users are paramount.

All services provided by Ability subscribe to the following principles:

Everyone must be valued and treated with dignity and respect.

Everyone has the right to live as independently as possible, according to their choices, abilities and needs.

Everyone has the right to privacy.

Everyone should be able to use local community facilities and services.

Everyone's life can be made richer by a wide circle of friendships and relationships.

The Charity aims to:

Provide personal care and support in ways that have positive outcomes for service users.

Fully understand each individual service user's needs and wishes.

Develop and implement an individual package of care for each service user to ensure that the care being offered meets the service user's needs.

Monitor and review this package of care to respond to any changing pattern of needs.

Monitor and review the quality of our services through regular service user feedback, internal and external audit processes and consultation with purchasing agencies.

Employ a high quality work force with support and training to the standards set by the National Training Organisation and other government regulations.

The nature of the services which the Charity provides are:

Domiciliary care 24 hours 7 days a week.

Supported living.

Respite services at Ash Lodge site.

Day services.

Ability provides domiciliary care, respite, supported living outreach and day services to people with a learning disability, complex health needs or a mental health problem within their own/family home.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

The Charity's aim is to provide a high standard of care, which will help to promote the best quality of life for the service users, consistent with their abilities and rights to:

Privacy
Dignity
Independence
Security
Civil Rights
Choice
Fulfilment

Domiciliary Care Services refer specifically to those services where personal care is required:

Physical care at the required level supporting people with using the toilet, having a bath or a shower, getting dressed and cooking or eating.

Non-physical care such as advice, encouragement and supervision i.e. prompting a person to take a bath and supervising them during this.

In most instances, this personal care is provided alongside other Support Services in terms of ability's role as a specialist support & care provider in the community.

Ability has developed and implemented a wide range of policies and procedures, which help the Organisation to deliver its services in a very professional and safe manner. Policies and procedures cover, amongst others, such matters as:

Promoting independence
Person centre planning
Assisting with medication
First aid
Equal opportunities for service users
Confidentiality
Risk management & assessment
Provision of non-discriminatory services
Health & safety matters
Fire and emergency procedures
Moving & handling
Safeguarding prevention of abuse of vulnerable adults
Deprivation of liberty
Human rights
Complaints
Personnel issues
Financial procedures
Quality assurance

These are all designed to ensure that our staff are fully aware of their responsibilities and are enabled to do their jobs efficiently.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

Objectives and activities (continued)

The Charity's staff undertake a thorough induction, including the Common Induction Standards, The Domiciliary Care handbook and training pack and the Human Resources Manual. A training programme is designed to meet individual needs and on-going training through the extensive ability In-house Training Programme. This is supplemented through staff attendance at external courses as appropriate. After 6 months probationary period is completed, all staff are trained to National Vocational Qualifications level 3 HSC and first Line Managers to level 4 HSC and the Registered Managers Award (if required).

The vast majority of staff have either obtained the relevant National Vocational Qualifications in Care and/or Management or are in the process of undertaking these courses.

Most of the Charity's services are purchased by local Social Service departments and Health Authority NHS PCT.

Achievements and performance

a. Charitable activities

The performance achieved was in accordance with the objectives set. The charity set its objectives for the year 2024/2025 to continue to provide its current services with the addition of opening a new supported living site at Barrow Hill. Barrow Hill, Station Lodge was opened in January 2025. This property is rented out per room, and the charity provides the care support staff within the property. The charity has increased respite support meaning we have increased nightly support for multiple Services users.

We had a 6.7% increase in fee rates from Derbyshire County Council and NHS. This amount was lower than we requested but this is expected each year due to the way DCC operate their increases.

The Trustees consider this to have been a successful year for the Charity and look forward to continued progression and success in the future.

b. Fundraising activities

The charity does not fundraise currently, and this is something that we feel isn't important for us to do due to having central government contracts from DCC and NHS. We do see a future in the charity fundraising, but this isn't something we feel needs addressing currently.

c. Subsidiary performance

The performance achieved was in accordance with the objectives set. The subsidiary performance has always been to keep full occupancy at Church Close. This year we have had full occupancy, and we have increased the hours of support for the 4:4 ratio of SU and Staff. As a result, the subsidiary saw a 20% increase in turnover from £50,435 in 2024 to £60,514 in 2025, which resulted in a healthy profit of £30,848 (2024: £18,070).

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Financial review

a. Principal funding sources

The principal funding sources for the charity have been grant and contract income from Derbyshire County Council, North East Derbyshire Primary Care Trust, NHS and Individual Care Budgets.

b. Bank funding

In October 2008 the charity purchased and refurbished Ash Lodge. These premises are used for the provision of training and outreach services.

In July 2013 the charity purchased a house on Church Close, Staveley. Premises are let to Ability Supported Living Derbyshire Ltd for the provision of accommodation to users.

In March 2016 the charity purchased a house at Barrow Hill, Chesterfield. These premises were let out externally until May 2024 and we opened the premises as our own in January 2025.

c. Reserves policy

The trustees have established a policy whereby the funds not committed or invested in tangible assets (the 'free reserves') should be enough to cover the expenses incurred if it was unable to secure adequate short-term funding and also to enable it to make any investment necessary to secure its future. The trustees feel that the current level of free reserves is within this target.

A 3-month period of expenditure is considered sufficient for this purpose, for which the Trustees estimate a figure of around £543,000 would be required to cover expenses and continue running the Charity in its current format.

Free reserves as at 31 March 2025 stand at £959,440 (2024: £611,387). This is £416,440 above the £543,000 required by the current reserves policy.

d. Increase in funds

During the year the Trust has had a net increase in funds as shown on the Statement of Financial Activities on Page 13.

As a result of the fee rate increases from DCC and the NHS, income from charitable activities increased in the year by 6.2% to £2,097,747 (2024: £1,974,392).

The sale of the property on Victoria Street for £218,000 saw a gain on disposal of £188,254.

Staff costs were the main reason for the increase in expenditure in the year, with increases deemed necessary by the Trustees. Other costs remained stable on the whole.

The result for the year saw a surplus of £299,898 (2024: £135,580) which is a 121.2% increase on the previous year.

The results for the year represent a brilliant outcome for the charity, and we expect to increase our income through to 2025/2026 even further due to extra services now being commissioned and a 7% fee rate increase from DCC for Supported Living.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

e. Going concern

As outlined in Note 32, following the year end, the charity's trading subsidiary, Ability Supported Living Derbyshire Limited, initiated proceedings to transfer its activities, assets and liabilities to its parent undertaking, Chesterfield and District Society for People with a Disability. The Trustees consider that this development does not have a material impact on the financial position or overall going concern status of the group or parent undertaking. The Trustees have assessed the financial forecasts and reserves of Chesterfield and District Society for People with a Disability and are satisfied that it has sufficient resources to continue as a going concern for the foreseeable future.

Structure, governance and management

a. Governing document

The charity is established as a company limited by guarantee, without share capital, and is registered as a charity with the Charity Commission. The affairs of the charity are governed by its Memorandum and Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

b. Recruitment and appointment of new trustees

Any new appointments are at the recommendation of the board.

c. Organisational structure

The charity is managed by the Board of Directors. The Directors are also charity trustees for the purposes of charity law and are known as members of the Executive Committee. The committee is elected annually.

The Charity has continued to deliver high quality services with a focus on service user choice. Management has worked hard to cut out unnecessary expenditure, improve working practices, and introduce new procedures. The Charity is no longer reliant on agency staff and further investments have been made in staff and systems. Trustees are looking to the future with a high degree of confidence.

d. Induction and training of new trustees

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. In addition they are encouraged to familiarise themselves with the charity and the context within which it operates.

e. Pay policy for key management personnel

KMP remuneration is determined by the board of trustees. A meeting will take place at least annually to discuss any increases to salaries. The trustees will then sign this off as final and complete any relevant checks on this.

f. Principal risks and uncertainties

All major risks have been reviewed and we have systems, policies and procedures in place that all risks to the charity.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

g. Related parties

The charity acquired a wholly owned subsidiary on 31 July 2013. The subsidiary, Ability Supported Living Derbyshire Limited, was incorporated on 31 July 2013 for the purpose of the provision of supported living accommodation. All related parties should be known to the trustees before appointment, they are also reviewed yearly or as and when required if something was to change. Once known each RP will be discussed between the trustee board.

h. Trustees' indemnities

Where any qualifying third-party indemnity provision is in force at the time of approval of the report or during the period, for the benefit of one or more directors, this fact should be included.

Plans for future periods

The future plans of the charity are to continue with current objectives whilst actively seeking new revenue streams. The Charity anticipates that Covid 19 will continue to have an impact of the sector and the charity due to continued reviews on contracts that haven't been completed since the pandemic and have an impact on the future activities of the Charity. We are working hard to fill the 2 voids at our Station Lodge site at Barrow Hill. We will continue with all our other service offerings into 2025/2026.

Our main focus over the next 12 months will be the purchase of a new Head Office. This will be a big step forward for us as a charity, this will allow us to have our own training and recruitment premises and give us the ability to let part of the building for external use again adding to the income of the charity.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . 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 Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and 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 Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

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

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group'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 relevant audit information and to establish that the charitable group's auditor is aware of that information.

Auditor

The auditor, BHP LLP, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

T D Holmes

Date:

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY

We have audited the financial statements of Chesterfield & District Society for people with a disability (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025, which comprise the consolidated statement of financial activities, the consolidated balance sheet, the company balance sheet, the consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025, and of the group's 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 responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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 we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent 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 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. 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.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY (CONTINUED)

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 group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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 by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's 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 parent 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 group and parent 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 group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor 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

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY (CONTINUED)

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 engagement responsible individual ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable group through discussions with management and trustees and from our knowledge and experiences of the sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable group, including Charities Act 2011, Companies Act 2006, GDPR, employment law, food standards agency and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and trustees;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable group's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management and trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risks of fraud through management bias and override controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 3 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance including Finance and Audit Committee;
- enquiring of management as to actual and potential litigation and claims.

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 is available on the FRC's website at: www.frc.org.uk/auditorsresponsibilities.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY (CONTINUED)

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Adrian Staniforth (Senior statutory auditor)

for and on behalf of

BHP LLP
Chartered Accountants
Statutory Auditor
Basin Square
Brimington Road
Chesterfield
S41 7FH

Date:

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
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CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	4	-	-	5,802
Charitable activities	5	2,097,747	2,097,747	1,974,392
Other trading activities	6	61,014	61,014	89,473
Investments	7	21,404	21,404	29,364
Other income	8	178,591	178,591	-
Total income	①	2,358,756	2,358,756	2,099,031
Expenditure on:				
Charitable activities	9,10	2,057,771	2,057,771	1,953,296
Other expenditure	11	3,018	3,018	10,155
Total expenditure	②	2,060,789	2,060,789	1,963,451
Net income before net gains on investments		297,967	297,967	135,580
Net gains on investments	17	1,931	1,931	-
Net movement in funds		299,898	299,898	135,580
Reconciliation of funds:				
Total funds brought forward		1,448,809	1,448,809	1,313,229
Net movement in funds		299,898	299,898	135,580
Total funds carried forward		1,748,707	1,748,707	1,448,809

The Consolidated statement of financial activities complies with the requirements for an income and expenditure account under Companies Act 2006 and includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
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REGISTERED NUMBER: 03442643

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 as restated £
Fixed assets			
Tangible assets	15	789,267	564,353
Investment property	16	-	273,069
		<u>789,267</u>	<u>837,422</u>
Current assets			
Stocks	18	3,000	3,000
Debtors	19	134,570	114,772
Cash at bank and in hand		1,089,044	648,680
		<u>1,226,614</u>	<u>766,452</u>
Current liabilities			
Creditors: amounts falling due within one year	20	(239,096)	(120,082)
		<u>987,518</u>	<u>646,370</u>
Total assets less current liabilities		1,776,785	1,483,792
Creditors: amounts falling due after more than one year	21	(28,078)	(34,983)
Total net assets		1,748,707	1,448,809
Charity funds			
Restricted funds	23	-	-
Unrestricted funds	23	1,748,707	1,448,809
Total funds		1,748,707	1,448,809

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)
REGISTERED NUMBER: 03442643

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

T D Holmes

Date:

The notes on pages 19 to 40 form part of these financial statements.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)
REGISTERED NUMBER: 03442643

CHARITY BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 as restated £
Fixed assets			
Tangible assets	15	711,242	507,703
Investments	17	1	1
Investment property	16	-	273,069
		711,243	780,773
Current assets			
Stocks	18	3,000	3,000
Debtors	19	194,516	188,560
Cash at bank and in hand		1,089,044	648,680
		1,286,560	840,240
Current liabilities			
Creditors: amounts falling due within one year	20	(254,977)	(122,852)
Net current assets		1,031,583	717,388
Total assets less current liabilities		1,742,826	1,498,161
Creditors: amounts falling due after more than one year	21	(28,078)	(34,983)
Total net assets		1,714,748	1,463,178
Charity funds			
Restricted funds	23	-	-
Unrestricted funds	23	1,714,748	1,463,178
Total funds		1,714,748	1,463,178

The Charity's net movement in funds for the year was £251,570 (2024 - £139,113).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

CHARITY STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 MARCH 2025

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

T D Holmes

Date:

The notes on pages 19 to 40 form part of these financial statements.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

	Note	2025 £	2024 as restated £
Cash flows from operating activities			
Net cash used in operating activities	26	273,015	218,635
Cash flows from investing activities			
Interest received		19,404	5,364
Proceeds from the sale of tangible fixed assets		226,500	24,800
Purchase of tangible fixed assets		(71,650)	(16,175)
Net cash provided by investing activities		174,254	13,989
Cash flows from financing activities			
Repayments of borrowing		-	(260,204)
Repayments of finance leases		(3,887)	(15,227)
Interest paid		(3,018)	(10,155)
Net cash used in financing activities		(6,905)	(285,586)
Change in cash and cash equivalents in the year		440,364	(52,962)
Cash and cash equivalents at the beginning of the year		648,680	701,642
Cash and cash equivalents at the end of the year	27	1,089,044	648,680

The notes on pages 19 to 40 form part of these financial statements

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

1. Continuing operations

The results for the year derive from continuing activities and there are no gains or losses other than shown above.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Chesterfield & District Society for people with a disability 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.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

2.2 Going concern

As outlined in Note 32, following the year end, the charity's trading subsidiary, Ability Supported Living Derbyshire Limited, initiated proceedings to transfer its activities, assets and liabilities to its parent undertaking, Chesterfield and District Society for People with a Disability. The Trustees consider that this development does not have a material impact on the financial position or overall going concern status of the group or parent undertaking. The Trustees have assessed the financial forecasts and reserves of Chesterfield and District Society for People with a Disability and are satisfied that it has sufficient resources to continue as a going concern for the foreseeable future.

2.3 Income

All income is recognised in the statement of financial activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are included in the Consolidated statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The company is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Pt. 11, Ch. 3 of the Corporation Tax Act 2010 or s. 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Tangible fixed assets transferred from investment property are held at deemed cost, being the fair value at date of transfer.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold property	-	4%	straight line basis
Motor vehicles	-	30%	reducing balance
Fixtures and fittings	-	30%	reducing balance
Computer equipment	-	30%	reducing balance

No depreciation is provided on freehold land.

The charity carries out a periodic impairment review of all assets which are not depreciated.

2.8 Investments

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

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

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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

2. Accounting policies (continued)

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated statement of financial activities as a finance cost.

2.13 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Group. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Consolidated statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.14 Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that the Trustees have earmarked for a particular use, without restricting or committing the funds legally. The designation may be cancelled by the Trustees if they later decide that the Charity should not continue with the project for which the funds were signated.

Restricted funds can only be used for particular purposes within the objectivess of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Investment income, gains and losses are allocated to the appropriate fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

4. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	-	-	957
Grants	-	-	4,845
	<hr/>	<hr/>	<hr/>
	-	-	5,802
	<hr/>	<hr/>	<hr/>
Total 2024	<u>5,802</u>	<u>5,802</u>	

Grants received are amounts received from Derbyshire County Council.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from services provided	2,097,747	2,097,747	1,974,392
	<hr/>	<hr/>	<hr/>
Total 2024	1,974,392	1,974,392	
	<hr/>	<hr/>	

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Sundry income	61,014	61,014	89,473
	<hr/>	<hr/>	<hr/>
Total 2024	89,473	89,473	
	<hr/>	<hr/>	

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

7. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Rent from investment property	2,000	2,000	24,000
Deposit account interest	19,404	19,404	5,364
	<u>21,404</u>	<u>21,404</u>	<u>29,364</u>
Total 2024	<u>29,364</u>	<u>29,364</u>	

8. Other income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Sale of fixed assets	178,591	178,591	-

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Charitable activities	2,057,771	2,057,771	1,953,296
Total 2024	1,953,296	1,953,296	

10. Analysis of expenditure by activities

	Direct costs 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	2,036,237	21,534	2,057,771	1,953,296
Total 2024	1,944,336	8,960	1,953,296	

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

10. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	1,714,415	1,630,994
Depreciation	73,827	74,280
Rent, rates, light and heat	48,070	39,182
Insurance	17,593	13,690
Activities and volunteers expenses	8,927	7,711
Motor and travelling	13,005	21,820
Staff training	17,559	20,600
Professional fees	13,669	14,964
Sundries	33,443	19,863
Cleaning	2,531	2,039
Bank charges	209	83
Telephone	9,881	9,969
Postage and stationary	11,748	11,586
Repairs	35,690	43,271
Computer costs	24,170	18,508
Donations paid	861	876
Recruitment expenses	10,639	10,516
Loss on sale of tangible fixed assets	-	4,384
	2,036,237	1,944,336

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Governance costs	21,534	8,960

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

11. Other expenditure

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest	-	-	7,203
Other interest	3,018	3,018	2,952
	<u>3,018</u>	<u>3,018</u>	<u>10,155</u>
Total 2024	<u>10,155</u>	<u>10,155</u>	

12. Net income/(expenditure)

This is stated after charging:

	2025 £	2024 £
Depreciation of tangible fixed assets: - owned by the charity	73,827	74,280
(Profit)/Loss on disposal of fixed assets	(178,591)	4,384
Auditor's remuneration - audit	14,900	8,960
	<u>14,900</u>	<u>8,960</u>

13. Staff costs

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Wages and salaries	1,548,525	1,477,810	1,548,525	1,477,810
Social security costs	135,848	123,805	135,848	123,805
Contribution to defined contribution pension schemes	30,042	29,379	30,042	29,379
	<u>1,714,415</u>	<u>1,630,994</u>	<u>1,714,415</u>	<u>1,630,994</u>

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

13. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	Group 2025 No.	Group 2024 No.	Company 2025 No.	Company 2024 No.
Charity employees	57	61	57	59

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2025 No.	Group 2024 No.
In the band £70,001 - £80,000	1	1

The total amount of employee benefits including employers' pension and national insurance received by key management personnel is £170,674 (2024: £204,825).

14. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

15. Tangible fixed assets

Group

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost					
At 1 April 2024	1,286,164	115,415	270,058	25,074	1,696,711
Additions	-	-	71,650	-	71,650
Disposals	(443,939)	(19,669)	-	-	(463,608)
Transfers between classes	275,000	-	-	-	275,000
At 31 March 2025	<u>1,117,225</u>	<u>95,746</u>	<u>341,708</u>	<u>25,074</u>	<u>1,579,753</u>
Depreciation					
At 1 April 2024	864,741	56,391	196,124	15,102	1,132,358
Charge for the year	36,073	17,073	17,710	2,971	73,827
On disposals	(399,714)	(15,985)	-	-	(415,699)
At 31 March 2025	<u>501,100</u>	<u>57,479</u>	<u>213,834</u>	<u>18,073</u>	<u>790,486</u>
Net book value					
At 31 March 2025	<u>616,125</u>	<u>38,267</u>	<u>127,874</u>	<u>7,001</u>	<u>789,267</u>
At 31 March 2024	<u>421,423</u>	<u>59,024</u>	<u>73,934</u>	<u>9,972</u>	<u>564,353</u>

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

15. Tangible fixed assets (continued)

Company

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost					
At 1 April 2024	1,286,164	115,415	159,480	25,074	1,586,133
Additions	-	-	45,600	-	45,600
Disposals	(443,939)	(19,669)	-	-	(463,608)
Transfers between classes	275,000	-	-	-	275,000
At 31 March 2025	1,117,225	95,746	205,080	25,074	1,443,125
Depreciation					
At 1 April 2024	864,741	56,391	142,196	15,102	1,078,430
Charge for the year	36,073	17,073	13,035	2,971	69,152
On disposals	(399,714)	(15,985)	-	-	(415,699)
At 31 March 2025	501,100	57,479	155,231	18,073	731,883
Net book value					
At 31 March 2025	616,125	38,267	49,849	7,001	711,242
At 31 March 2024	421,423	59,024	17,284	9,972	507,703

Included in cost or valuation of land and buildings is freehold land of Enil (2024: £31,091) which is not depreciated.

During the year to 31 March 2025 the investment property held at £275,000 was reclassified to tangible fixed assets. This valuation is deemed cost for subsequent accounting as tangible fixed assets.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

16. Investment property

Group and Charity

	Freehold investment property £
At 1 April 2024	273,069
Surplus on revaluation	1,931
Transfers between classes	(275,000)
At 31 March 2025	-

The investment property was revalued on 23 September 2023 on an open market basis by independent valuers Dacres Commercial. During the year to 31 March 2025 the investment property held at £275,000 was reclassified to tangible fixed assets following a change in use of the property.

17. Fixed asset investments

	Investments in subsidiary companies £
<i>Charity</i>	
<i>Cost or valuation</i>	
At 1 April 2024	1
At 31 March 2025	1
<i>Net book value</i>	
At 31 March 2025	1
At 31 March 2024	1

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

17. Fixed asset investments (continued)

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Class of shares	Holding	Included in consolidation
Ability Supported Living Derbyshire Ltd	08632523	England & Wales	Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit for the year £	Net assets £
Ability Supported Living Derbyshire Ltd	60,514	(29,666)	30,848	33,960

18. Stocks

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Finished goods	3,000	3,000	3,000	3,000

19. Debtors

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
<i>Due within one year</i>				
Trade debtors	76,624	60,655	76,624	60,655
Amounts owed by group undertakings	-	-	59,946	73,788
Other debtors	7,569	8,229	7,569	8,229
Prepayments and accrued income	50,377	45,888	50,377	45,888
	134,570	114,772	194,516	188,560

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

20. Creditors: Amounts falling due within one year

	Group	Group	Company	Company
	2025	2024	2025	2024
	£	as restated	£	as restated
		£		£
Trade creditors	6,639	8,123	6,639	8,123
Amounts owed to group undertakings	-	-	17,481	4,369
Other taxation and social security	27,509	27,373	27,509	27,374
Hire purchase contracts (note 22)	6,905	3,887	6,905	3,887
Other creditors	84,107	2,538	82,507	938
Accruals and deferred income	113,936	78,161	113,936	78,161
	239,096	120,082	254,977	122,852

	Group	Group
	2025	2024
	£	£
Deferred income at 1 April 2024	3,778	-
Resources deferred during the year	-	3,778
	3,778	3,778

Deferred income is in relation to capital grants received and not spent.

21. Creditors: Amounts falling due after more than one year

	Group	Group	Company	Company
	2025	2024	2025	2024
	£	£	£	£
Hire purchase contracts (note 22)	28,078	34,983	28,078	34,983

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

22. Hire purchase contracts

	2025 £	2024 £
Net obligations repayable:		
Within one year	6,905	3,887
Between one and five years	28,078	34,983
	<u>34,983</u>	<u>38,870</u>

23. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2025 £
Unrestricted funds						
Designated funds						
Designated fund	158,026	-	-	(158,026)	-	-
General funds						
General fund	1,305,153	2,298,242	(2,031,123)	140,545	1,931	1,714,748
Ability Supported Living Derbyshire Limited	(14,370)	60,514	(29,666)	17,481	-	33,959
	<u>1,290,783</u>	<u>2,358,756</u>	<u>(2,060,789)</u>	<u>158,026</u>	<u>1,931</u>	<u>1,748,707</u>
Total Unrestricted funds	<u>1,448,809</u>	<u>2,358,756</u>	<u>(2,060,789)</u>	<u>-</u>	<u>1,931</u>	<u>1,748,707</u>

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

23. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Designated fund	132,678	34,603	(9,255)	-	158,026
General funds					
General fund	1,191,388	2,026,993	(1,934,831)	21,603	1,305,153
Ability Supported Living Derbyshire Limited	(10,837)	50,435	(32,365)	(21,603)	(14,370)
	1,180,551	2,077,428	(1,967,196)	-	1,290,783
Total Unrestricted funds	1,313,229	2,112,031	(1,976,451)	-	1,448,809

An amount of £158,026 has been transferred from the designated fund to general funds to remove the designation of funds relating to a property where the mortgage has been fully repaid.

24. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2025 £
Designated funds	158,026	-	-	(158,026)	-	-
General funds	1,290,783	2,358,756	(2,060,789)	158,026	1,931	1,748,707
	1,448,809	2,358,756	(2,060,789)	-	1,931	1,748,707

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

24. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	132,678	34,603	(9,255)	-	158,026
General funds	1,180,551	2,077,428	(1,967,196)	-	1,290,783
	<u>1,313,229</u>	<u>2,112,031</u>	<u>(1,976,451)</u>	<u>-</u>	<u>1,448,809</u>

25. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	789,267	789,267
Current assets	1,226,614	1,226,614
Creditors due within one year	(239,096)	(239,096)
Creditors due in more than one year	(28,078)	(28,078)
Total	<u>1,748,707</u>	<u>1,748,707</u>

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

25. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	564,353	564,353
Investment property	273,069	273,069
Current assets	766,452	766,452
Creditors due within one year	(120,082)	(120,082)
Creditors due in more than one year	(34,983)	(34,983)
	<u>1,448,809</u>	<u>1,448,809</u>
Total	<u>1,448,809</u>	<u>1,448,809</u>

26. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2025 £	Group 2024 as restated £
Net income for the year (as per Statement of Financial Activities)	299,898	135,580
Adjustments for:		
Depreciation charges	73,827	74,280
Interest received	(19,404)	(5,364)
Interest paid	3,018	10,155
(Profit)/loss on the sale of fixed assets	(178,591)	4,384
(Gains) on investments	(1,931)	-
(Increase) in debtors	(19,798)	(13,378)
Increase in creditors	115,996	12,978
	<u>273,015</u>	<u>218,635</u>
Net cash provided by operating activities	<u>273,015</u>	<u>218,635</u>

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY
(A company limited by guarantee)

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

27. Analysis of cash and cash equivalents

	Group 2025	Group 2024
	£	£
Cash in hand	278,240	147,189
Notice deposits (less than 3 months)	810,804	501,491
<i>Total cash and cash equivalents</i>	<u>1,089,044</u>	<u>648,680</u>

28. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	648,680	440,364	1,089,044
Finance leases	(38,870)	3,887	(34,983)
	<u>609,810</u>	<u>444,251</u>	<u>1,054,061</u>

29. Operating lease commitments

At 31 March 2025 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2025	Group 2024
	£	£
Not later than 1 year	3,122	9,359
Later than 1 year and not later than 5 years	6,330	9,452
	<u>9,452</u>	<u>18,811</u>

30. Related party transactions

There are no related party transactions requiring disclosure in either year.

CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

31. Prior year adjustments

There has been a prior year adjustment to remove a bank balance and corresponding overdraft balance of £45,339 as at 31 March 2024. There is no impact to net income for the year to 31 March 2024 nor the net assets as at 31 March 2024.

32. Post balance sheet events

Following the year end, the charity's trading subsidiary, Ability Supported Living Derbyshire Limited, initiated proceedings to transfer its activities, assets and liabilities to its parent undertaking, Chesterfield and District Society for People with a Disability. The underlying operations of Ability Supported Living Derbyshire Limited will be continued and developed in Chesterfield and District Society for People with a Disability. Accordingly, the residual subsidiary company is not a going concern, however no material adjustments are required because the net assets will be transferred at their book value. Following completion of regulatory matters the subsidiary company will become dormant. This proceeding does not impact the overall group position.

Chesterfield and District Society for People with a Disability

England & Wales - Charity number 1066584

Accounts

REGISTERED COMPANY NUMBER: 03442643 (England and Wales)
REGISTERED CHARITY NUMBER: 1066584

Report of the Trustees and
Consolidated Audited Financial Statements for the Year Ended 31 March 2024
for
Chesterfield & District Society for
people with a disability

Royston Parkin Limited
2 President Buildings
Savile Street East
Sheffield
South Yorkshire
S4 7UQ

**Chesterfield & District Society for
people with a disability**

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for the year ended 31 March 2024**

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**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 2019).

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

The Charity is a registered care provider with the Care Quality Commission and Ofsted. The Charity provides a registered domiciliary service in the community providing 24 hour support to people with a learning disability and complex health needs.

Ability have been providing care and support to people with learning disabilities and/or mental health problems since 1952. The Charity aims to deliver services that promote inclusion, empowerment, rights and choices.

Ability aims to provide support for those people who cannot wholly look after themselves. The Charity provides services in people's own homes, at times convenient to them and in ways in which they find most agreeable. The Charity has very sound principles for the way in which they deliver their services with the belief that the rights of service users are paramount.

All services provided by Ability subscribe to the following principles:

Everyone must be valued and treated with dignity and respect.

Everyone has the right to live as independently as possible, according to their choices, abilities and needs.

Everyone has the right to privacy.

Everyone should be able to use local community facilities and services.

Everyone's life can be made richer by a wide circle of friendships and relationships.

The Charity aims to:

Provide personal care and support in ways that have positive outcomes for service users.

Fully understand each individual service user's needs and wishes.

Develop and implement an individual package of care for each service user to ensure that the care being offered meets the service user's needs.

Monitor and review this package of care to respond to any changing pattern of needs.

Monitor and review the quality of our services through regular service user feedback, internal and external audit processes and consultation with purchasing agencies.

Employ a high quality work force with support and training to the standards set by the National Training

Organisation and other government regulations.

The nature of the services which the Charity provides are:

Domiciliary care 24 hours 7 days a week.

Supported living.

Respite services at Ash Lodge site.

Day services.

Ability provides domiciliary care, respite, supported living outreach and day services to people with a learning disability, complex health needs or a mental health problem within their own/family home.

The Charity's aim is to provide a high standard of care, which will help to promote the best quality of life for the service users, consistent with their abilities and rights to:

Privacy

Dignity

Independence

Security

Civil Rights

Choice

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2024**

Fulfilment

Domiciliary Care Services refer specifically to those services where personal care is required:

Physical care at the required level supporting people with using the toilet, having a bath or a shower, getting dressed and cooking or eating.

Non-physical care such as advice, encouragement and supervision i.e. prompting a person to take a bath and supervising them during this.

In most instances, this personal care is provided alongside other Support Services in terms of ability's role as a specialist support & care provider in the community.

Ability has developed and implemented a wide range of policies and procedures, which help the Organisation to deliver its services in a very professional and safe manner. Policies and procedures cover, amongst others, such matters as:

- Promoting independence
- Person centre planning
- Assisting with medication
- First aid
- Equal opportunities for service users
- Confidentiality
- Risk management & assessment
- Provision of non-discriminatory services
- Health & safety matters
- Fire and emergency procedures
- Moving & handling
- Safeguarding prevention of abuse of vulnerable adults
- Deprivation of liberty
- Human rights
- Complaints
- Personnel issues
- Financial procedures
- Quality assurance

These are all designed to ensure that our staff are fully aware of their responsibilities and are enabled to do their jobs efficiently.

The Charity's staff undertake a thorough induction, including the Common Induction Standards, The Domiciliary Care handbook and training pack and the Human Resources Manual. A training programme is designed to meet individual needs and on-going training through the extensive ability In-house Training Programme. This is supplemented through staff attendance at external courses as appropriate. After 6 months probationary period is completed, all staff are trained to National Vocational Qualifications level 3 HSC and first Line Managers to level 4 HSC and the Registered Managers Award.

The vast majority of staff have either obtained the relevant National Vocational Qualifications in Care and/or Management or are in the process of undertaking these courses.

Most of the Charity's services are purchased by local Social Service departments and Health Authority NHS PCT.

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The performance achieved was in accordance with the objectives set.

Fundraising activities

The performance achieved was in accordance with the objectives set.

Subsidiary Performance

The performance achieved was in accordance with the objectives set.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity have been grant and contract income from Derbyshire County Council and North East Derbyshire Primary Care Trust.

Bank Funding

In October 2008 the charity purchased and refurbished Ash Lodge, this was partly financed by a bank loan, at the start of the year the balance was £187,130 which has been paid off during the year. These premises are used for the provision of training and outreach services.

In July 2013 the charity purchased a house on Church Close, Staveley. This was partly financed by a bank loan, £nil (2023: £121,342) of which is owed by the charity at the balance sheet date as all the balance has been paid off. These premises are let to Ability Supported Living Derbyshire Ltd for the provision of accommodation to users.

In March 2016 the charity purchased a house at Barrow Hill, Chesterfield. This was partly financed by a bank loan, which has fully paid at the balance sheet date. These premises are let out at a market rent.

Reserves policy

The trustees have established a policy whereby the funds not committed or invested in tangible assets (the 'free reserves') should be enough to cover the expenses incurred if it was unable to secure adequate short term funding and also to enable it to make any investment necessary to secure its future. The trustees feel that the current level of free reserves is within this target.

Increase in funds

During the year the Trust has had a net increase in funds as shown on the Statement of Financial Activities on Page 11.

Subsidiary policy

The taxable profits of the subsidiary have been donated, in full to the Charity.

FUTURE PLANS

The future plans of the charity are to continue with current objectives whilst actively seeking new revenue streams. The Charity anticipates that Covid 19 will have an impact on the future activities of the Charity. It may affect the level of services that the Charity will be able to provide in the future but the Charity will adapt and take advantage of any opportunities that present themselves.

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is established as a company limited by guarantee, without share capital, and is registered as a charity with the Charity Commission. The affairs of the charity are governed by its Memorandum and Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

Any new appointments are at the recommendation of the board.

Organisational structure

The charity is managed by the Board of Directors. The Directors are also charity trustees for the purposes of charity law and are known as members of the Executive Committee. The committee is elected annually.

The Charity has continued to deliver high quality services with a focus on service user choice. The accounts for 2023/24 show a surplus of £139,113 before gains on investments. Management has worked hard to cut out unnecessary expenditure, improve working practices, and introduce new procedures. The Charity is no longer reliant on agency staff and further investments have been made in staff and systems. Trustees are looking to the future with a high degree of confidence.

Induction and training of new trustees

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. In addition, they are encouraged to familiarise themselves with the charity and the context within which it operates.

Related parties

The charity acquired a wholly owned subsidiary on 31 July 2013. The subsidiary, Ability Supported Living Derbyshire Limited, was incorporated on 31 July 2013 for the purpose of the provision of supported living accommodation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03442643 (England and Wales)

Registered Charity number

1066584

Registered office

Unit 29/31, Coney Green Business Centre
103 Wingfield View
Clay Cross
Chesterfield
Derbyshire
S45 9JW

Trustees

T D Holmes Trustee
G R Cooling Trustee
T J Lindley Trustee
J J Renshaw Trustee (appointed 4.9.23)

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Royston Parkin Limited
2 President Buildings
Savile Street East
Sheffield
South Yorkshire
S4 7UQ

Solicitors

Keiran Clarke Green
36 Clarence Road
Chesterfield
S40 1XB

Bankers

Barclays Bank
Rose Hill
Chesterfield
Derbyshire

Nat West
5 Market Place
Chesterfield
Derbyshire

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Chesterfield & District Society for people with a disability for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements 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 applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware;
and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance published by the Charity Commission.

AUDITORS

The auditors, Royston Parkin Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on30th October 2024..... and signed on its behalf by:

.....
T D Holmes - Trustee

**Report of the Independent Auditors to the Members of
Chesterfield & District Society for
people with a disability**

Opinion

We have audited the financial statements of Chesterfield & District Society for people with a disability (the 'parent charitable company') and its subsidiary (The 'Group') for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, Charitable Company Statement of Financial Activities, Consolidated Statement of Financial Position, Charitable Company Statement of Financial Position, Consolidated Statement of Cash Flows, Charitable Company Statement of Cash Flows and Notes to the Consolidated 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the consolidated financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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 we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.

**Report of the Independent Auditors to the Members of
Chesterfield & District Society for
people with a disability**

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 group's and parent 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.

**Report of the Independent Auditors to the Members of
Chesterfield & District Society for
people with a disability**

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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. This description forms part of our Report of the Independent Auditors.

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Lynn Catherine Pridmore (Senior Statutory Auditor)
for and on behalf of Royston Parkin Limited
2 President Buildings
Savile Street East
Sheffield
South Yorkshire
S4 7UQ

Date:30th October 2024.....

**Chesterfield & District Society for
people with a disability**

**Consolidated Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	5,802	-	5,802	7,365
Charitable activities					
Charitable activities	6	1,974,392	-	1,974,392	1,866,278
Other trading activities	4	89,473	-	89,473	58,956
Investment income	5	29,364	-	29,364	25,116
Total		<u>2,099,031</u>	<u>-</u>	<u>2,099,031</u>	<u>1,957,713</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities	7	1,953,296	-	1,953,296	1,875,223
Other		10,155	-	10,155	18,486
Total		<u>1,963,451</u>	<u>-</u>	<u>1,963,451</u>	<u>1,893,710</u>
NET INCOME		135,580	-	135,580	64,003
RECONCILIATION OF FUNDS					
Total funds brought forward		1,313,229	-	1,313,229	1,249,226
TOTAL FUNDS CARRIED FORWARD		<u>1,448,809</u>	<u>-</u>	<u>1,448,809</u>	<u>1,313,229</u>

**Chesterfield & District Society for
people with a disability**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	5,802	-	5,802	2,383
Charitable activities					
Charitable activities	6	1,974,392	-	1,974,392	1,866,276
Other trading activities	4	52,038	-	52,038	30,448
Investment income	5	50,967	-	50,967	38,440
Total		<u>2,083,199</u>	-	<u>2,083,199</u>	<u>1,937,547</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities	7	1,933,930	-	1,933,930	1,855,424
Other		<u>10,156</u>	-	<u>10,156</u>	<u>18,485</u>
Total		<u>1,943,754</u>	-	<u>1,943,754</u>	<u>1,873,909</u>
NET INCOME		139,113	-	139,113	63,638
RECONCILIATION OF FUNDS					
Total funds brought forward		1,324,065	-	1,324,065	1,260,427
TOTAL FUNDS CARRIED FORWARD		<u>1,463,178</u>	-	<u>1,463,178</u>	<u>1,324,065</u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Consolidated Statement of Financial Position
31 March 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	14	564,353	597,545
Investments			
Investment property	16	<u>273,069</u>	<u>273,069</u>
		837,422	870,614
 CURRENT ASSETS			
Stocks	17	3,000	3,000
Debtors	18	114,772	101,394
Cash at bank and in hand		<u>694,019</u>	<u>701,642</u>
		811,791	806,036
 CREDITORS			
Amounts falling due within one year	19	<u>(165,421)</u>	<u>(135,165)</u>
 NET CURRENT ASSETS		<u>646,370</u>	<u>670,871</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		1,483,792	1,541,485
 CREDITORS			
Amounts falling due after more than one year	20	<u>(34,983)</u>	<u>(228,257)</u>
 NET ASSETS		<u>1,448,809</u>	<u>1,313,229</u>
 FUNDS			
Unrestricted funds		<u>1,448,809</u>	<u>1,313,229</u>
 TOTAL FUNDS		<u>1,448,809</u>	<u>1,313,229</u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Consolidated Statement of Financial Position - continued
31 March 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on30th October 2024 and were signed on its behalf by:

.....
T D Holmes - Trustee

The notes form part of these financial statements

Page

continued...

**Chesterfield & District Society for
people with a disability**

**Statement of Financial Position
31 March 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	14	507,703	537,362
Investments			
Investments	15	1	1
Investment property	16	<u>273,069</u>	<u>273,069</u>
		780,773	810,432
 CURRENT ASSETS			
Stocks	17	3,000	3,000
Debtors	18	188,560	257,331
Cash at bank and in hand		<u>694,019</u>	<u>863,735</u>
		885,579	1,124,066
 CREDITORS			
Amounts falling due within one year	19	<u>(168,191)</u>	<u>(382,176)</u>
 NET CURRENT ASSETS		<u>717,388</u>	<u>741,890</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		1,498,161	1,552,322
 CREDITORS			
Amounts falling due after more than one year	20	<u>(34,983)</u>	<u>(228,257)</u>
 NET ASSETS		<u>1,463,178</u>	<u>1,324,065</u>
 FUNDS			
Unrestricted funds	25	<u>1,463,178</u>	<u>1,324,065</u>
 TOTAL FUNDS		<u>1,463,178</u>	<u>1,324,065</u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Statement of Financial Position - continued
31 March 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on30th October 2024..... and were signed on its behalf by:

.....
T D Holmes - Trustee

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Consolidated Statement of Cash Flows
for the year ended 31 March 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	234,967	137,637
Interest paid		<u>(10,155)</u>	<u>(18,485)</u>
Net cash provided by operating activities		<u>245,122</u>	<u>119,152</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(70,271)	(68,812)
Sale of tangible fixed assets		24,800	-
Interest received		5,364	1,091
Net cash used in investing activities		<u>(40,107)</u>	<u>(67,721)</u>
Cash flows from financing activities			
Loan repayments in year		(262,713)	(152,022)
Loan interest in year		2,509	18,366
Capital repayments in year		<u>2,227</u>	<u>-</u>
Net cash used in financing activities		<u>(257,977)</u>	<u>(133,656)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period	2	<u>701,642</u>	<u>783,867</u>
Cash and cash equivalents at the end of the reporting period	2	<u>648,680</u>	<u>701,642</u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Statement of Cash Flows
for the year ended 31 March 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	123,312	64,003
Adjustments for:		
Depreciation charges	74,280	87,779
Loss on disposal of fixed assets	4,384	-
Interest received	(5,364)	(1,091)
Interest paid	10,155	18,485
(Increase)/decrease in debtors	(13,378)	52,540
Increase/(decrease) in creditors	41,578	(83,670)
Net cash provided by operations	<u>234,967</u>	<u>137,637</u>
2. ANALYSIS OF CASH AND CASH EQUIVALENTS	2024	2023
	£	£
Cash in hand	333	835
Notice deposits (less than 3 months)	693,686	862,900
Overdrafts included in bank loans and overdrafts falling due within one year	(45,339)	(162,093)
Total cash and cash equivalents	<u>648,680</u>	<u>701,642</u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Statement of Cash Flows
for the year ended 31 March 2024**

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	863,735	(169,716)	694,019
Bank overdraft	<u>(162,093)</u>	<u>116,754</u>	<u>(45,339)</u>
	<u>701,642</u>	<u>(52,962)</u>	<u>648,680</u>
Debt			
Finance leases	-	(38,870)	(38,870)
Debts falling due within 1 year	(31,947)	31,947	-
Debts falling due after 1 year	<u>(228,257)</u>	<u>228,257</u>	<u>-</u>
	<u>(260,204)</u>	<u>221,334</u>	<u>(38,870)</u>
Total	<u>441,438</u>	<u>168,372</u>	<u>609,810</u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Statement of Cash Flows
for the year ended 31 March 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	232,954	120,068
Interest paid		<u>(10,155)</u>	<u>(18,485)</u>
Net cash provided by operating activities		<u>222,799</u>	<u>101,583</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(69,551)	(64,567)
Sale of tangible fixed assets		24,800	-
Interest received		5,364	1,091
Dividends received		<u>21,603</u>	<u>13,324</u>
Net cash used in investing activities		<u>(17,784)</u>	<u>(50,152)</u>
Cash flows from financing activities			
Loan repayments in year		(262,713)	(152,022)
Loan interest in year		2,509	18,366
Capital repayments in year		<u>2,227</u>	<u>-</u>
Net cash used in financing activities		<u>(257,977)</u>	<u>(133,656)</u>
Change in cash and cash equivalents in the reporting period			
		<u>(52,962)</u>	<u>(82,225)</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>701,642</u>	<u>783,867</u>
Cash and cash equivalents at the end of the reporting period	2	<u>648,680</u>	<u>701,642</u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Notes to the Statement of Cash Flows
for the year ended 31 March 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	139,445	63,638
Adjustments for:		
Depreciation charges	70,027	83,540
Loss on disposal of fixed assets	4,384	-
Interest received	(5,364)	(1,091)
Interest paid	10,155	18,485
Dividends received	(21,603)	(13,324)
(Increase)/decrease in debtors	(13,378)	52,540
Increase/(decrease) in creditors	49,288	(83,720)
Net cash provided by operations	<u>232,954</u>	<u>120,068</u>
2. ANALYSIS OF CASH AND CASH EQUIVALENTS	2024	2023
	£	£
Cash in hand	333	835
Notice deposits (less than 3 months)	693,686	862,900
Overdrafts included in bank loans and overdrafts falling due within one year	(45,339)	(162,093)
Total cash and cash equivalents	<u>648,680</u>	<u>701,642</u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Notes to the Statement of Cash Flows
for the year ended 31 March 2024**

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	863,735	(169,716)	694,019
Bank overdraft	<u>(162,093)</u>	<u>116,754</u>	<u>(45,339)</u>
	<u>701,642</u>	<u>(52,962)</u>	<u>648,680</u>
Debt			
Finance leases	-	(38,870)	(38,870)
Debts falling due within 1 year	(31,947)	31,947	-
Debts falling due after 1 year	<u>(228,257)</u>	<u>228,257</u>	<u>-</u>
	<u>(260,204)</u>	<u>221,334</u>	<u>(38,870)</u>
Total	<u>441,438</u>	<u>168,372</u>	<u>609,810</u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements
for the year ended 31 March 2024**

1. CONTINUING OPERATIONS

The results for the year derive from continuing activities and there are no gains or losses other than shown above.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided on fixtures, fittings, equipment and motor vehicles at 30%, on a reducing balance basis, so as to write off the cost of each asset, less estimated residual value, over its expected useful life.

No depreciation is provided on freehold land.

Depreciation is provided on refurbishment of freehold buildings at 4% on a straight line basis.

The charity carries out a periodic impairment review of all assets which are not depreciated.

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

2. ACCOUNTING POLICIES - continued

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities. Irrecoverable Value Added Tax on expenditure has been included with the cost to which it relates

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are part of Unrestricted funds that the Trustees have earmarked for a particular use, without restricting or committing the funds legally. The designation may be cancelled by the Trustees if they later decide that the Charity should not continue with the project for which the funds were designated.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Gifts in kind

The society received the benefit of work carried out by volunteers and received the use of facilities and equipment without charges. Although the Charity would be unable to continue without the help and support of these volunteers, there has been no monetary value placed on these items within the accounts.

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

3. DONATIONS AND LEGACIES

Group and Charity

	2024	2023
	£	£
Donations	957	70
Grants	<u>4,845</u>	<u>2,313</u>
	<u>5,802</u>	<u>2,383</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Derbyshire County Council	<u>4,845</u>	<u>2,313</u>

4. OTHER TRADING ACTIVITIES

Group

	2024	2023
	£	£
Restaurant income	-	219
Sundry income	89,473	17,229
	<u>89,473</u>	<u>17,448</u>

Charity

	2024	2023
	£	£
Restaurant income	-	219
Sundry income	39,038	17,229
Rental income from subsidiary	<u>13,000</u>	<u>13,000</u>
	<u>52,038</u>	<u>30,448</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

5. INVESTMENT INCOME

Group

	2024	2023
	£	£
Rent from investment property	24,000	24,025
Deposit account interest	<u>5,364</u>	<u>1,091</u>
	<u>29,364</u>	<u>25,116</u>

Charity

	2024	2023
	£	£
Rent from investment property	24,000	24,025
Donation from subsidiary	21,603	13,324
Deposit account interest	<u>5,364</u>	<u>1,091</u>
	<u>50,967</u>	<u>38,440</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

6. INCOME FROM CHARITABLE ACTIVITIES

Group and Charity

	Activity	2024 £	2023 £
Income from services provided	Charitable activities	<u>1,974,392</u>	<u>1,866,276</u>

7. CHARITABLE ACTIVITIES COSTS

Group

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	<u>1,944,336</u>	<u>8,960</u>	<u>1,953,296</u>

Charity

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	<u>1,924,970</u>	<u>8,960</u>	<u>1,933,930</u>

8. SUPPORT COSTS

Group and Charity

	Governance costs £
Charitable activities	<u>8,960</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

9. NET INCOME/(EXPENDITURE)

Group

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	74,279	87,779
Deficit on disposal of fixed assets	<u>4,384</u>	<u>-</u>

Charity

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	70,026	83,541
Deficit on disposal of fixed assets	<u>4,384</u>	<u>-</u>

10. AUDITORS' REMUNERATION

	2024	2023
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>8,960</u>	<u>8,358</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

12. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	1,477,810	1,376,113
Social security costs	123,805	115,393
Other pension costs	29,379	28,252
	<u>1,630,994</u>	<u>1,519,758</u>

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

	2024	2023
Charity employees	<u>61</u>	<u>59</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	<u>1</u>	<u>1</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,383	-	2,383
Charitable activities			
Charitable activities	1,866,276	-	1,866,276
Other trading activities	30,448	-	30,448
Investment income	<u>38,440</u>	<u>-</u>	<u>38,440</u>
Total	<u>1,937,547</u>	<u>-</u>	<u>1,937,547</u>
 EXPENDITURE ON Charitable activities			
	Unrestricted funds £	Restricted fund £	Total funds £
Charitable activities	1,855,267	157	1,855,424
Other	<u>18,485</u>	<u>-</u>	<u>18,485</u>
Total	<u>1,873,752</u>	<u>157</u>	<u>1,873,909</u>
 NET INCOME/(EXPENDITURE)	 63,795	 (157)	 63,638
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,260,270</u>	<u>157</u>	<u>1,260,427</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>1,324,065</u>	 <u>-</u>	 <u>1,324,065</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

14. TANGIBLE FIXED ASSETS

Group	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2023	1,286,164	376,793	102,507	18,662	1,784,126
Additions	-	9,762	54,097	6,412	69,551
Disposals	-	(116,497)	(41,189)	-	(157,686)
At 31 March 2024	<u>1,286,164</u>	<u>270,058</u>	<u>115,415</u>	<u>25,074</u>	<u>1,679,711</u>
DEPRECIATION					
At 1 April 2023	823,760	303,509	47,316	11,996	1,186,581
Charge for year	40,981	8,760	21,432	3,106	70,026
Eliminated on disposal	-	(116,145)	(12,357)	-	(128,502)
At 31 March 2024	<u>864,741</u>	<u>196,124</u>	<u>56,391</u>	<u>15,102</u>	<u>1,132,358</u>
NET BOOK VALUE					
At 31 March 2024	<u>421,423</u>	<u>73,934</u>	<u>59,024</u>	<u>9,972</u>	<u>564,353</u>
At 31 March 2023	<u>462,404</u>	<u>73,284</u>	<u>55,191</u>	<u>6,666</u>	<u>597,545</u>

Included in cost or valuation of land and buildings is freehold land of £31,091 (2023 - £31,091) which is not depreciated.

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

14. TANGIBLE FIXED ASSETS

Charity

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2023	1,286,164	266,935	102,507	18,662	1,674,268
Additions	-	9,042	54,097	6,412	69,551
Disposals	-	(116,497)	(41,189)	-	(157,686)
	<u>1,286,164</u>	<u>159,480</u>	<u>115,415</u>	<u>25,074</u>	<u>1,586,133</u>
DEPRECIATION					
At 1 April 2023	823,760	253,834	47,316	11,996	1,136,906
Charge for year	40,981	4,507	21,432	3,106	70,026
Eliminated on disposal	-	(116,145)	(12,357)	-	(128,502)
	<u>864,741</u>	<u>142,196</u>	<u>56,391</u>	<u>15,102</u>	<u>1,078,430</u>
NET BOOK VALUE					
At 31 March 2024	<u>421,423</u>	<u>17,284</u>	<u>59,024</u>	<u>9,972</u>	<u>507,703</u>
At 31 March 2023	<u>462,404</u>	<u>13,101</u>	<u>55,191</u>	<u>6,666</u>	<u>537,362</u>

Included in cost or valuation of land and buildings is freehold land of £31,091 (2023 - £31,091) which is not depreciated.

15. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2023 and 31 March 2024	<u>1</u>
NET BOOK VALUE	
At 31 March 2024	<u>1</u>
At 31 March 2023	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

Ability Supported Living Derbyshire Ltd

Registered office: 12a Beresford Way, Chesterfield, Derbyshire, S41 9FG

Nature of business: Supported Living - Accommodation only

	%
Class of share:	holding
Ordinary	100

	2024	2023
	£	£
Aggregate capital and reserves	1	1
(Loss)/profit for the year	<u>(3,533)</u>	<u>364</u>

The Subsidiary is taking advantage of exemption from audit under section 479a of the Companies Act 2006 relating to subsidiary companies for the period ended 31 March 2022. In order to take advantage of this exception, the Charity has given a guarantee under section 479c of all outstanding liabilities of the Subsidiary at the 31 March 2024. This guarantee is enforceable against the Charity by any person to whom the Subsidiary is liable at 31 March 2024.

16. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2023	
and 31 March 2024	<u>273,069</u>
NET BOOK VALUE	
At 31 March 2024	<u>273,069</u>
At 31 March 2023	<u>273,069</u>

The investment property was revalued on 19th November 2019 on an open market basis by independent valuers Mark Jenkinson & Son.

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

17. STOCKS

	2024	2023
	£	£
Stocks	<u>3,000</u>	<u>3,000</u>

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	60,655	50,024	60,655	50,024
Amounts owed by group undertakings	-	-	73,788	155,937
Other debtors	8,229	6,415	8,229	6,415
Accrued income	29,407	32,444	29,407	32,444
Prepayments	<u>16,481</u>	<u>12,511</u>	<u>16,481</u>	<u>12,511</u>
	<u>114,772</u>	<u>101,394</u>	<u>188,560</u>	<u>257,331</u>

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Bank loans and overdrafts (see note 21)	45,339	194,040	45,339	194,040
Hire purchase (see note 22)	3,887	-	3,887	-
Trade creditors	8,123	4,273	8,123	4,273
Amounts owed to group undertakings	-	-	4,369	86,468
Credit card balance	938	1,053	938	1,053
Wages control	27,374	21,354	27,374	21,354
Deferred income	3,778	-	3,778	-
Accrued expenses	<u>75,983</u>	<u>76,538</u>	<u>74,383</u>	<u>74,988</u>
	<u>165,421</u>	<u>163,470</u>	<u>168,191</u>	<u>382,176</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

20. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		2024	2023
		£	£
Bank loans (see note 21)		-	228,257
Hire purchase (see note 22)		<u>34,983</u>	<u>-</u>
		<u>34,983</u>	<u>228,257</u>

21. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	45,339	162,093
Bank loans	<u>-</u>	<u>31,947</u>
	<u>45,339</u>	<u>194,040</u>
Amounts falling between one and two years:		
Bank loans	<u>-</u>	<u>228,257</u>

22. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2024	2023
	£	£
Net obligations repayable:		
Within one year	3,887	-
Between one and five years	<u>34,983</u>	<u>-</u>
	<u>38,870</u>	<u>-</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

23. SECURED DEBTS

The bank loan with Nat West was secured on the Charity's property at 73 Old Road, Chesterfield and its associated assets. The loan represented 94% of the NBV of the property in 2023 however, it has been fully paid in the year and no balance is outstanding.

The bank loan with Barclays was secured on the Charity's property at 1 Church Close, Chesterfield. The loan has fully during the year.

The second bank loan with Barclays was secured on the Charity's property at Barrow Hill, Chesterfield. The loan now fully paid by the charity.

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
Fixed assets	507,703	-	507,703	537,362
Investments	273,070	-	273,070	273,070
Current assets	885,579	-	885,579	1,124,066
Current liabilities	(168,191)	-	(168,191)	(382,176)
Long term liabilities	(34,983)	-	(34,983)	(228,257)
	<u>1,463,178</u>	<u>-</u>	<u>1,463,178</u>	<u>1,324,065</u>

25. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,191,387	113,097	1,305,152
Designated fund	132,678	25,348	158,026
	<u>1,324,065</u>	<u>139,113</u>	<u>1,463,178</u>
TOTAL FUNDS	<u>1,324,065</u>	<u>139,113</u>	<u>1,463,178</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

25. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,048,596	(1,934,831)	113,765
Designated fund	<u>34,603</u>	<u>(9,255)</u>	<u>25,348</u>
	<u>2,083,199</u>	<u>(1,944,086)</u>	<u>139,113</u>
TOTAL FUNDS	<u><u>2,083,199</u></u>	<u><u>(1,944,086)</u></u>	<u><u>139,113</u></u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,138,251	53,136	1,191,387
Designated fund	<u>122,019</u>	<u>10,659</u>	<u>132,678</u>
	1,260,270	63,795	1,324,065
Restricted funds			
Restricted Funds	157	(157)	-
	<u>157</u>	<u>(157)</u>	<u>-</u>
TOTAL FUNDS	<u><u>1,260,427</u></u>	<u><u>63,638</u></u>	<u><u>1,324,065</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,911,223	(1,858,087)	53,136
Designated fund	<u>26,324</u>	<u>(15,665)</u>	<u>10,659</u>
	1,937,547	(1,873,752)	63,795
Restricted funds			
Restricted Funds	-	(157)	(157)
	<u>-</u>	<u>(157)</u>	<u>(157)</u>
TOTAL FUNDS	<u><u>1,937,547</u></u>	<u><u>(1,873,909)</u></u>	<u><u>63,638</u></u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

25. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,138,251	166,901	1,305,152
Designated fund	<u>122,019</u>	<u>36,007</u>	<u>158,026</u>
	1,260,270	202,908	1,463,178
Restricted funds			
Restricted Funds	157	(157)	-
	<u>1,260,427</u>	<u>202,751</u>	<u>1,463,178</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,959,819	(3,792,918)	166,901
Designated fund	<u>60,927</u>	<u>(24,920)</u>	<u>36,007</u>
	4,020,746	(3,817,838)	202,908
Restricted funds			
Restricted Funds	-	(157)	(157)
	<u>4,020,746</u>	<u>(3,817,995)</u>	<u>202,751</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Consolidated Financial Statements - continued
for the year ended 31 March 2024**

26. RELATED PARTY DISCLOSURES

During the year the Charity paid Excel Automotive Limited, a related party of former trustee Davina Bradley £3,029 (2023 £10,332) for vehicle repairs. These transactions were undertaken at market rates. At the year end the amount due to Excel Automotive Limited was £Nil (2023 £466).

During the year the Charity paid HW Dansie Limited, a related party of former trustee Paul Rice, £6,515 (2023 £7,080) for office supplies. These transactions were undertaken at market rates. At the year end the amount due to HW Dansie Limited was £394 (2023 £425).

**Chesterfield & District Society for
people with a disability**

**Detailed Statement of Financial Activities
for the year ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	957	70
Grants	<u>4,845</u>	<u>2,313</u>
	5,802	2,383
Other trading activities		
Restaurant income	-	219
Sundry income	39,038	17,229
Rental income from subsidiary	<u>13,000</u>	<u>13,000</u>
	52,038	30,448
Investment income		
Rent from investment property	24,000	24,025
Donation from subsidiary	21,603	13,324
Deposit account interest	<u>5,364</u>	<u>1,091</u>
	50,967	38,440
Charitable activities		
Income from services provided	<u>1,974,392</u>	<u>1,866,276</u>
Total incoming resources	2,083,199	1,937,547
EXPENDITURE		
Charitable activities		
Wages	1,477,810	1,376,113
Social security	123,805	115,393
Pensions	29,379	28,252
Rent, rates, light and heat	39,182	38,928
Insurance	13,690	10,472
Activities and volunteers expenses	7,711	7,401
Motor and travelling	21,820	27,173
Staff training	20,600	12,807
Professional fees	14,964	18,906
Sundries	4,751	3,654
Cleaning	2,039	3,352
Carried forward	<u>1,755,420</u>	1,642,451

This page does not form part of the statutory financial statements

**Chesterfield & District Society for
people with a disability**

**Detailed Statement of Financial Activities
for the year ended 31 March 2024**

	2024 £	2023 £
Charitable activities		
Brought forward	1,755,420	1,642,451
Bank charges	83	140
Telephone	9,969	9,190
Postage and stationery	11,585	10,530
Repairs	43,271	75,649
Computer Costs	18,508	12,933
Donations paid	876	2,528
Recruitment expenses	10,516	8,936
Freehold property	40,981	51,415
Fixtures and fittings	4,507	5,615
Motor vehicles	21,432	23,653
Computer equipment	3,107	2,857
Loss on sale of tangible fixed assets	<u>4,384</u>	<u>-</u>
	1,924,970	1,845,897
Other		
Bank interest	7,203	18,365
Other interest	<u>2,952</u>	<u>120</u>
	10,155	18,485
Support costs		
Management		
Advertising	-	1,169
Governance costs		
Auditors' remuneration	<u>8,960</u>	<u>8,358</u>
Total resources expended	<u>1,944,086</u>	<u>1,873,909</u>
Net income	<u>139,113</u>	<u>63,638</u>

This page does not form part of the statutory financial statements

Chesterfield and District Society for People with a Disability

England & Wales - Charity number 1066584

Accounts

REGISTERED COMPANY NUMBER: 03442643 (England and Wales)
REGISTERED CHARITY NUMBER: 1066584

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2023
for
Chesterfield & District Society for
people with a disability

Royston Parkin Limited
2 President Buildings
Savile Street East
Sheffield
South Yorkshire
S4 7UQ

**Chesterfield & District Society for
people with a disability**

**Contents of the Financial Statements
for the year ended 31 March 2023**

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Detailed Statement of Financial Activities	30 to 31

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 2019).

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2023**

OBJECTIVES AND ACTIVITIES

The Charity is a registered care provider with the Care Quality Commission and Ofsted. The Charity provides a registered domiciliary service in the community providing 24 hour support to people with a learning disability and complex health needs.

Ability have been providing care and support to people with learning disabilities and/or mental health problems since 1952. The Charity aims to deliver services that promote inclusion, empowerment, rights and choices.

Ability aims to provide support for those people who cannot wholly look after themselves. The Charity provides services in people's own homes, at times convenient to them and in ways in which they find most agreeable. The Charity has very sound principles for the way in which they deliver their services with the belief that the rights of service users are paramount.

All services provided by Ability subscribe to the following principles:

Everyone must be valued and treated with dignity and respect.

Everyone has the right to live as independently as possible, according to their choices, abilities and needs.

Everyone has the right to privacy.

Everyone should be able to use local community facilities and services.

Everyone's life can be made richer by a wide circle of friendships and relationships.

The Charity aims to:

Provide personal care and support in ways that have positive outcomes for service users.

Fully understand each individual service user's needs and wishes.

Develop and implement an individual package of care for each service user to ensure that the care being offered meets the service user's needs.

Monitor and review this package of care to respond to any changing pattern of needs.

Monitor and review the quality of our services through regular service user feedback, internal and external audit processes and consultation with purchasing agencies.

Employ a high quality work force with support and training to the standards set by the National Training Organisation and other government regulations.

The nature of the services which the Charity provides are:

Domiciliary care 24 hours 7 days a week.

Supported living.

Respite services at Ash Lodge site.

Day services.

Ability provides domiciliary care, respite, supported living outreach and day services to people with a learning disability, complex health needs or a mental health problem within their own/family home.

The Charity's aim is to provide a high standard of care, which will help to promote the best quality of life for the service users, consistent with their abilities and rights to:

Privacy

Dignity

Independence

Security

Civil Rights

Choice

Fulfilment

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2023**

Domiciliary Care Services refer specifically to those services where personal care is required:

Physical care at the required level supporting people with using the toilet, having a bath or a shower, getting dressed and cooking or eating.

Non-physical care such as advice, encouragement and supervision i.e. prompting a person to take a bath and supervising them during this.

In most instances, this personal care is provided alongside other Support Services in terms of ability's role as a specialist support & care provider in the community.

Ability has developed and implemented a wide range of policies and procedures, which help the Organisation to deliver its services in a very professional and safe manner. Policies and procedures cover, amongst others, such matters as:

- Promoting independence
- Person centre planning
- Assisting with medication
- First aid
- Equal opportunities for service users
- Confidentiality
- Risk management & assessment
- Provision of non-discriminatory services
- Health & safety matters
- Fire and emergency procedures
- Moving & handling
- Safeguarding prevention of abuse of vulnerable adults
- Deprivation of liberty
- Human rights
- Complaints
- Personnel issues
- Financial procedures
- Quality assurance

These are all designed to ensure that our staff are fully aware of their responsibilities and are enabled to do their jobs efficiently.

The Charity's staff undertake a thorough induction, including the Common Induction Standards, The Domiciliary Care handbook and training pack and the Human Resources Manual. A training programme is designed to meet individual needs and on-going training through the extensive ability In-house Training Programme. This is supplemented through staff attendance at external courses as appropriate. After 6 months probationary period is completed, all staff are trained to National Vocational Qualifications level 3 HSC and first Line Managers to level 4 HSC and the Registered Managers Award.

The vast majority of staff have either obtained the relevant National Vocational Qualifications in Care and/or Management or are in the process of undertaking these courses

Most of the Charity's services are purchased by local Social Service departments and Health Authority NHS PCT.

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The performance achieved was in accordance with the objectives set.

Fundraising activities

The performance achieved was in accordance with the objectives set.

Subsidiary Performance

The performance achieved was in accordance with the objectives set.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity have been grant and contract income from Derbyshire County Council and North East Derbyshire Primary Care Trust.

Bank Funding

In October 2008 the charity purchased and refurbished Ash Lodge, this was partly financed by a bank loan, £187,130 (2022: £211,129) of which was still owed by the charity at the balance sheet date. These premises are used for the provision of training and outreach services.

In July 2013 the charity purchased a house on Church Close, Staveley. This was partly financed by a bank loan, £nil (2022: £121,342) of which is owed by the charity at the balance sheet date as all the balance has been paid off. These premises are let to Ability Supported Living Derbyshire Ltd for the provision of accommodation to users.

In March 2016 the charity purchased a house at Barrow Hill, Chesterfield. This was partly financed by a bank loan, £73,074 (2022: £79,754) of which is owed by the charity at the balance sheet date. These premises are let out at a market rent.

Reserves policy

The trustees have established a policy whereby the funds not committed or invested in tangible assets (the 'free reserves') should be enough to cover the expenses incurred if it was unable to secure adequate short term funding and also to enable it to make any investment necessary to secure its future. The trustees feel that the current level of free reserves is within this target.

Increase in funds

During the year the Trust has had a net increase in funds as shown on the Statement of Financial Activities on Page 11.

Subsidiary policy

The taxable profits of the subsidiary have been donated, in full to the Charity.

FUTURE PLANS

The future plans of the charity are to continue with current objectives whilst actively seeking new revenue streams. The Charity anticipates that Covid 19 will have an impact on the future activities of the Charity. It may affect the level of services that the Charity will be able to provide in the future but the Charity will adapt and take advantage of any opportunities that present themselves.

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is established as a company limited by guarantee, without share capital, and is registered as a charity with the Charity Commission. The affairs of the charity are governed by its Memorandum and Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

Any new appointments are at the recommendation of the board.

Organisational structure

The charity is managed by the Board of Directors. The Directors are also charity trustees for the purposes of charity law and are known as members of the Executive Committee. The committee is elected annually.

The Charity has continued to deliver high quality services with a focus on service user choice. The accounts for 2022/23 show a surplus of £63,638 before gains on investments. Management has worked hard to cut out unnecessary expenditure, improve working practices, and introduce new procedures. The Charity is no longer reliant on agency staff and further investments have been made in staff and systems. Trustees are looking to the future with a high degree of confidence.

Induction and training of new trustees

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. In addition they are encouraged to familiarise themselves with the charity and the context within which it operates.

Related parties

The charity acquired a wholly owned subsidiary on 31 July 2013. The subsidiary, Ability Supported Living Derbyshire Limited, was incorporated on 31 July 2013 for the purpose of the provision of supported living accommodation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03442643 (England and Wales)

Registered Charity number

1066584

Registered office

Unit 29/31, Coney Green Business Centre
103 Wingfield View
Clay Cross
Chesterfield
S45 9JW

Trustees

T D Holmes Trustee
C Holmes Trustee (resigned 6.1.23)
G R Cooling Trustee (appointed 9.12.22)
T J Lindley Trustee (appointed 23.1.23)

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Royston Parkin Limited
2 President Buildings
Savile Street East
Sheffield
South Yorkshire
S4 7UQ

Solicitors

Keiran Clarke Green
36 Clarence Road
Chesterfield
S40 1XB

Bankers

Barclays Bank
Rose Hill
Chesterfield
Derbyshire

Nat West
5 Market Place
Chesterfield
Derbyshire

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Chesterfield & District Society for people with a disability for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements 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 applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance published by the Charity Commission.

AUDITORS

The auditors, Royston Parkin Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 4 September 2023 and signed on its behalf by:

T D Holmes - Trustee

**Report of the Independent Auditors to the Members of
Chesterfield & District Society for
people with a disability**

Opinion

We have audited the financial statements of Chesterfield & District Society for people with a disability (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2023 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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 we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.

**Report of the Independent Auditors to the Members of
Chesterfield & District Society for
people with a disability**

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 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.

**Report of the Independent Auditors to the Members of
Chesterfield & District Society for
people with a disability**

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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. This description forms part of our Report of the Independent Auditors.

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Lynn Catherine Pridmore (Senior Statutory Auditor)
for and on behalf of Royston Parkin Limited
2 President Buildings
Savile Street East
Sheffield
South Yorkshire
S4 7UQ

4 September 2023

**Chesterfield & District Society for
people with a disability**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	2,383	-	2,383	12,249
Charitable activities					
Charitable activities	6	1,866,276	-	1,866,276	1,900,503
Other trading activities	4	30,448	-	30,448	13,064
Investment income	5	38,440	-	38,440	31,249
Total		<u>1,937,547</u>	<u>-</u>	<u>1,937,547</u>	<u>1,957,065</u>
EXPENDITURE ON					
Raising funds	7	-	-	-	122
Charitable activities					
Charitable activities	8	1,855,267	157	1,855,424	1,746,362
Other		18,485	-	18,485	11,151
Total		<u>1,873,752</u>	<u>157</u>	<u>1,873,909</u>	<u>1,757,635</u>
NET INCOME/(EXPENDITURE)		63,795	(157)	63,638	199,430
RECONCILIATION OF FUNDS					
Total funds brought forward		1,260,270	157	1,260,427	1,060,997
TOTAL FUNDS CARRIED FORWARD		<u><u>1,324,065</u></u>	<u><u>-</u></u>	<u><u>1,324,065</u></u>	<u><u>1,260,427</u></u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Statement of Financial Position
31 March 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	15	537,362	556,336
Investments			
Investments	16	1	1
Investment property	17	273,069	273,069
		810,432	829,406
 CURRENT ASSETS			
Stocks	18	3,000	3,000
Debtors	19	257,331	228,714
Cash at bank and in hand		863,735	829,206
		1,124,066	1,060,920
 CREDITORS			
Amounts falling due within one year	20	(382,176)	(234,203)
		741,890	826,717
 NET CURRENT ASSETS			
		1,552,322	1,656,123
 TOTAL ASSETS LESS CURRENT LIABILITIES			
 CREDITORS			
Amounts falling due after more than one year	21	(228,257)	(395,696)
		1,324,065	1,260,427
 NET ASSETS			
 FUNDS			
Unrestricted funds	25	1,324,065	1,260,270
Restricted funds		-	157
		1,324,065	1,260,427
 TOTAL FUNDS			
		1,324,065	1,260,427

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Statement of Financial Position - continued
31 March 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 September 2023 and were signed on its behalf by:

T D Holmes - Trustee

**Chesterfield & District Society for
people with a disability**

**Statement of Cash Flows
for the year ended 31 March 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	120,068	288,698
Interest paid		(18,485)	(11,151)
		<hr/>	<hr/>
Net cash provided by operating activities		101,583	277,547
		<hr/>	<hr/>
Cash flows from investing activities			
Purchase of tangible fixed assets		(64,567)	-
Purchase of investment property		-	(33,069)
Sale of tangible fixed assets		-	4,331
Interest received		1,091	39
Dividends received		13,324	7,210
		<hr/>	<hr/>
Net cash used in investing activities		(50,152)	(21,489)
		<hr/>	<hr/>
Cash flows from financing activities			
Loan repayments in year		(152,022)	(25,850)
Loan interest in year		18,366	11,005
		<hr/>	<hr/>
Net cash used in financing activities		(133,656)	(14,845)
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(82,225)	241,213
Cash and cash equivalents at the beginning of the reporting period	2	783,867	542,654
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period	2	701,642	783,867
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Notes to the Statement of Cash Flows
for the year ended 31 March 2023**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING
ACTIVITIES**

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	63,638	199,430
Adjustments for:		
Depreciation charges	83,540	69,636
Loss on disposal of fixed assets	-	3,576
Interest received	(1,091)	(39)
Interest paid	18,485	11,151
Dividends received	(13,324)	(7,210)
Decrease in debtors	52,540	30,387
Decrease in creditors	(83,720)	(18,233)
	<hr/>	<hr/>
Net cash provided by operations	120,068	288,698
	<hr/> <hr/>	<hr/> <hr/>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash in hand	835	453
Notice deposits (less than 3 months)	862,900	828,753
Overdrafts included in bank loans and overdrafts falling due within one year	(162,093)	(45,339)
	<hr/>	<hr/>
Total cash and cash equivalents	701,642	783,867
	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Notes to the Statement of Cash Flows
for the year ended 31 March 2023**

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	829,206	34,529	863,735
Bank overdraft	(45,339)	(116,754)	(162,093)
	<u>783,867</u>	<u>(82,225)</u>	<u>701,642</u>
Debt			
Debts falling due within 1 year	(16,529)	(15,418)	(31,947)
Debts falling due after 1 year	(395,696)	167,439	(228,257)
	<u>(412,225)</u>	<u>152,021</u>	<u>(260,204)</u>
Total	<u><u>371,642</u></u>	<u><u>69,796</u></u>	<u><u>441,438</u></u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements
for the year ended 31 March 2023**

1. CONTINUING OPERATIONS

The results for the year derive from continuing activities and there are no gains or losses other than shown above.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Preparation of consolidated financial statements

The financial statements contain information about Chesterfield & District Society for people with a disability as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided on fixtures, fittings, equipment and motor vehicles at 30%, on a reducing balance basis, so as to write off the cost of each asset, less estimated residual value, over its expected useful life.

No depreciation is provided on freehold land.

Depreciation is provided on refurbishment of freehold buildings at 4% on a straight line basis.

The charity carries out a periodic impairment review of all assets which are not depreciated.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

2. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Irrecoverable Value Added Tax on expenditure has been included with the cost to which it relates

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are part of Unrestricted funds that the Trustees have earmarked for a particular use, without restricting or committing the funds legally. The designation may be cancelled by the Trustees if they later decide that the Charity should not continue with the project for which the funds were designated.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Gifts in kind

The society received the benefit of work carried out by volunteers, and received the use of facilities and equipment without charges. Although the Charity would be unable to continue without the help and support of these volunteers, there has been no monetary value is placed on these items within the accounts.

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

3. DONATIONS AND LEGACIES	2023	2022
	£	£
Donations	70	790
Grants	2,313	11,459
	<u>2,383</u>	<u>12,249</u>
 Grants received, included in the above, are as follows:		
	2023	2022
	£	£
Derbyshire County Council	2,313	11,459
	<u>2,313</u>	<u>11,459</u>
4. OTHER TRADING ACTIVITIES	2023	2022
	£	£
Restaurant income	219	200
Sundry income	17,229	-
Rental income from subsidiary	13,000	12,864
	<u>30,448</u>	<u>13,064</u>
5. INVESTMENT INCOME	2023	2022
	£	£
Rent from investment property	24,025	24,000
Donation from subsidiary	13,324	7,210
Deposit account interest	1,091	39
	<u>38,440</u>	<u>31,249</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

6. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Income from services provided	Charitable activities	<u><u>1,866,276</u></u>	<u><u>1,900,503</u></u>

7. RAISING FUNDS

Other trading activities

		2023	2022
		£	£
Purchases		<u><u>-</u></u>	<u><u>122</u></u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Charitable activities	<u><u>1,845,897</u></u>	<u><u>9,527</u></u>	<u><u>1,855,424</u></u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activities	<u><u>1,169</u></u>	<u><u>8,358</u></u>	<u><u>9,527</u></u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

		2023	2022
		£	£
Depreciation - owned assets		<u><u>83,541</u></u>	69,635
Deficit on disposal of fixed assets		<u><u>-</u></u>	<u><u>3,576</u></u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

11. AUDITORS' REMUNERATION

	2023	2022
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	8,358	8,544
	<u>8,358</u>	<u>8,544</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

13. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	1,376,113	1,323,921
Social security costs	115,393	109,862
Other pension costs	28,252	26,146
	<u>1,519,758</u>	<u>1,459,929</u>

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

	2023	2022
Charity employees	59	62
	<u>59</u>	<u>62</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	1	1
	<u>1</u>	<u>1</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,249	-	12,249
Charitable activities			
Charitable activities	1,900,503	-	1,900,503
Other trading activities	13,064	-	13,064
Investment income	31,249	-	31,249
Total	1,957,065	-	1,957,065
EXPENDITURE ON			
Raising funds	122	-	122
Charitable activities			
Charitable activities	1,746,295	67	1,746,362
Other	11,151	-	11,151
Total	1,757,568	67	1,757,635
NET INCOME/(EXPENDITURE)	199,497	(67)	199,430
RECONCILIATION OF FUNDS			
Total funds brought forward	1,060,773	224	1,060,997
TOTAL FUNDS CARRIED FORWARD	1,260,270	157	1,260,427

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

15. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2022	1,286,164	262,999	42,619	17,919	1,609,701
Additions	-	3,936	59,888	743	64,567
At 31 March 2023	1,286,164	266,935	102,507	18,662	1,674,268
DEPRECIATION					
At 1 April 2022	772,344	248,219	23,663	9,139	1,053,365
Charge for year	51,416	5,615	23,653	2,857	83,541
At 31 March 2023	823,760	253,834	47,316	11,996	1,136,906
NET BOOK VALUE					
At 31 March 2023	462,404	13,101	55,191	6,666	537,362
At 31 March 2022	513,820	14,780	18,956	8,780	556,336

Included in cost or valuation of land and buildings is freehold land of £31,091 (2022 - £31,091) which is not depreciated.

16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2022 and 31 March 2023	1
NET BOOK VALUE	
At 31 March 2023	1
At 31 March 2022	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

16. FIXED ASSET INVESTMENTS - continued

Ability Supported Living Derbyshire Ltd

Registered office: 12a Beresford Way, Chesterfield, Derbyshire, S41 9FG

Nature of business: Supported Living - Accommodation only

	%
Class of share:	holding
Ordinary	100

	2023	2022
	£	£
Aggregate capital and reserves	1	1
Profit for the year	364	6,280
	<u><u> </u></u>	<u><u> </u></u>

17. INVESTMENT PROPERTY

FAIR VALUE

At 1 April 2022
and 31 March 2023

£
273,069

NET BOOK VALUE

At 31 March 2023

273,069

At 31 March 2022

273,069

The investment property was revalued on 19th November 2019 on an open market basis by independent valuers Mark Jenkinson & Son.

18. STOCKS

	2023	2022
	£	£
Stocks	3,000	3,000
	<u><u> </u></u>	<u><u> </u></u>

19. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	50,024	66,796
Amounts owed by group undertakings	155,937	140,611
Other debtors	6,415	6,415
Accrued income	32,444	8,256
Prepayments	12,511	6,636
	<u><u> </u></u>	<u><u> </u></u>
	257,331	228,714
	<u><u> </u></u>	<u><u> </u></u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 22)	194,040	61,868
Trade creditors	4,273	8,021
Amounts owed to group undertakings	86,468	70,733
Credit card balance	1,053	677
Wages control	21,354	22,553
Deferred income	-	7,710
Accrued expenses	74,988	62,641
	<u>382,176</u>	<u>234,203</u>

21. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans (see note 22)	<u>228,257</u>	<u>395,696</u>

22. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	162,093	45,339
Bank loans	31,947	16,529
	<u>194,040</u>	<u>61,868</u>
Amounts falling between one and two years:		
Bank loans	<u>228,257</u>	<u>395,696</u>

23. SECURED DEBTS

The following secured debts are included within creditors:

	2023	2022
	£	£
Bank loans	<u>260,204</u>	<u>412,225</u>

The bank loan with Nat West is secured on the Charity's property at 73 Old Road, Chesterfield and its associated assets. The loan represents 94% (2022 92%) of the NBV of the property.

The bank loan with Barclays was secured on the Charity's property at 1 Church Close, Chesterfield. The loan has fully repaid now.

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

23. SECURED DEBTS - continued

The second bank loan with Barclays is secured on the Charity's property at Barrow Hill, Chesterfield. The loan represents 27% (2022 29%) of the fair value of the property.

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	537,362	-	537,362	556,336
Investments	273,070	-	273,070	273,070
Current assets	1,124,066	-	1,124,066	1,060,920
Current liabilities	(382,176)	-	(382,176)	(234,203)
Long term liabilities	(228,257)	-	(228,257)	(395,696)
	<u>1,324,065</u>	<u>-</u>	<u>1,324,065</u>	<u>1,260,427</u>

25. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,138,251	53,136	1,191,387
Designated fund	122,019	10,659	132,678
	<u>1,260,270</u>	<u>63,795</u>	<u>1,324,065</u>
Restricted funds			
Restricted Funds	157	(157)	-
	<u>1,260,427</u>	<u>63,638</u>	<u>1,324,065</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

25. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,911,223	(1,858,087)	53,136
Designated fund	26,324	(15,665)	10,659
	<u>1,937,547</u>	<u>(1,873,752)</u>	<u>63,795</u>
Restricted funds			
Restricted Funds	-	(157)	(157)
	<u>1,937,547</u>	<u>(1,873,909)</u>	<u>63,638</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	945,291	192,960	1,138,251
Designated fund	115,482	6,537	122,019
	<u>1,060,773</u>	<u>199,497</u>	<u>1,260,270</u>
Restricted funds			
Restricted Funds	224	(67)	157
	<u>1,060,997</u>	<u>199,430</u>	<u>1,260,427</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

25. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,936,991	(1,744,031)	192,960
Designated fund	20,074	(13,537)	6,537
	<u>1,957,065</u>	<u>(1,757,568)</u>	<u>199,497</u>
Restricted funds			
Restricted Funds	-	(67)	(67)
	<u>1,957,065</u>	<u>(1,757,635)</u>	<u>199,430</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	945,291	246,096	1,191,387
Designated fund	115,482	17,196	132,678
	<u>1,060,773</u>	<u>263,292</u>	<u>1,324,065</u>
Restricted funds			
Restricted Funds	224	(224)	-
	<u>1,060,997</u>	<u>263,068</u>	<u>1,324,065</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

25. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,848,214	(3,602,118)	246,096
Designated fund	46,398	(29,202)	17,196
	<hr/>	<hr/>	<hr/>
	3,894,612	(3,631,320)	263,292
Restricted funds			
Restricted Funds	-	(224)	(224)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,894,612</u>	<u>(3,631,544)</u>	<u>263,068</u>

26. RELATED PARTY DISCLOSURES

During the year the Charity paid Excel Automotive Limited, a related party of former trustee Davina Bradley £10,332 (2022 £457) for vehicle repairs. These transactions were undertaken at market rates. At the year end the amount due to Excel Automotive Limited was £466 (2022 £nil).

During the year the Charity paid HW Dansie Limited, a related party of trustee Paul Rice, £7,080 (2022 £8,852) for office supplies. These transactions were undertaken at market rates. At the year end the amount due to HW Dansie Limited was £425 (2022 £723).

**Chesterfield & District Society for
people with a disability**

**Detailed Statement of Financial Activities
for the year ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	70	790
Grants	2,313	11,459
	2,383	12,249
Other trading activities		
Restaurant income	219	200
Sundry income	17,229	-
Rental income from subsidiary	13,000	12,864
	30,448	13,064
Investment income		
Rent from investment property	24,025	24,000
Donation from subsidiary	13,324	7,210
Deposit account interest	1,091	39
	38,440	31,249
Charitable activities		
Income from services provided	1,866,276	1,900,503
Total incoming resources	1,937,547	1,957,065
EXPENDITURE		
Other trading activities		
Restaurant costs	-	122
Charitable activities		
Wages	1,376,113	1,323,921
Social security	115,393	109,862
Pensions	28,252	26,146
Rent, rates, light and heat	38,928	37,232
Insurance	10,472	7,848
Activities and volunteers expenses	7,401	9,570
Motor and travelling	27,173	17,106
Staff training	12,807	12,370
Carried forward	1,616,539	1,544,055

This page does not form part of the statutory financial statements

**Chesterfield & District Society for
people with a disability**

**Detailed Statement of Financial Activities
for the year ended 31 March 2023**

	2023 £	2022 £
Charitable activities		
Brought forward	1,616,539	1,544,055
Professional fees	18,906	22,925
Sundries	3,654	2,418
Cleaning	3,352	5,084
Bank charges	140	303
Telephone	9,190	9,640
Postage and stationery	10,530	8,540
Repairs	75,649	48,914
Computer Costs	12,933	19,461
Donations paid	2,528	551
Recruitment expenses	8,936	-
Freehold property	51,415	51,415
Fixtures and fittings	5,615	6,334
Motor vehicles	23,653	8,124
Computer equipment	2,857	3,763
Loss on sale of tangible fixed assets	-	3,576
	1,845,897	1,735,103
Other		
Bank interest	18,365	11,006
Other interest	120	145
	18,485	11,151
Support costs		
Management		
Advertising	1,169	2,715
Governance costs		
Auditors' remuneration	8,358	8,544
Total resources expended	1,873,909	1,757,635
Net income	63,638	199,430

This page does not form part of the statutory financial statements

Chesterfield and District Society for People with a Disability

England & Wales - Charity number 1066584

Accounts

REGISTERED COMPANY NUMBER: 03442643 (England and Wales)
REGISTERED CHARITY NUMBER: 1066584

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2022
for
Chesterfield & District Society for
people with a disability

Royston Parkin Limited
2 President Buildings
Savile Street East
Sheffield
South Yorkshire
S4 7UQ

**Chesterfield & District Society for
people with a disability**

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for the year ended 31 March 2022**

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**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 2019).

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2022**

OBJECTIVES AND ACTIVITIES

The Charity is a registered care provider with the Care Quality Commission and Ofsted. The Charity provides a registered domiciliary service in the community providing 24 hour support to people with a learning disability and complex health needs.

Ability have been providing care and support to people with learning disabilities and/or mental health problems since 1952. The Charity aims to deliver services that promote inclusion, empowerment, rights and choices.

Ability aims to provide support for those people who cannot wholly look after themselves. The Charity provides services in people's own homes, at times convenient to them and in ways in which they find most agreeable. The Charity has very sound principles for the way in which they deliver their services with the belief that the rights of service users are paramount.

All services provided by Ability subscribe to the following principles:

Everyone must be valued and treated with dignity and respect.

Everyone has the right to live as independently as possible, according to their choices, abilities and needs.

Everyone has the right to privacy.

Everyone should be able to use local community facilities and services.

Everyone's life can be made richer by a wide circle of friendships and relationships.

The Charity aims to:

Provide personal care and support in ways that have positive outcomes for service users.

Fully understand each individual service user's needs and wishes.

Develop and implement an individual package of care for each service user to ensure that the care being offered meets the service user's needs.

Monitor and review this package of care to respond to any changing pattern of needs.

Monitor and review the quality of our services through regular service user feedback, internal and external audit processes and consultation with purchasing agencies.

Employ a high quality work force with support and training to the standards set by the National Training Organisation and other government regulations.

The nature of the services which the Charity provides are:

Domiciliary care 24 hours 7 days a week.

Supported living.

Respite services at Ash Lodge site.

Day services.

Ability provides domiciliary care, respite, supported living outreach and day services to people with a learning disability, complex health needs or a mental health problem within their own/family home.

The Charity's aim is to provide a high standard of care, which will help to promote the best quality of life for the service users, consistent with their abilities and rights to:

Privacy

Dignity

Independence

Security

Civil Rights

Choice

Fulfilment

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2022**

Domiciliary Care Services refer specifically to those services where personal care is required:

Physical care at the required level supporting people with using the toilet, having a bath or a shower, getting dressed and cooking or eating.

Non-physical care such as advice, encouragement and supervision i.e. prompting a person to take a bath and supervising them during this.

In most instances, this personal care is provided alongside other Support Services in terms of ability's role as a specialist support & care provider in the community.

Ability has developed and implemented a wide range of policies and procedures, which help the Organisation to deliver its services in a very professional and safe manner. Policies and procedures cover, amongst others, such matters as:

- Promoting independence
- Person centre planning
- Assisting with medication
- First aid
- Equal opportunities for service users
- Confidentiality
- Risk management & assessment
- Provision of non-discriminatory services
- Health & safety matters
- Fire and emergency procedures
- Moving & handling
- Safeguarding prevention of abuse of vulnerable adults
- Deprivation of liberty
- Human rights
- Complaints
- Personnel issues
- Financial procedures
- Quality assurance

These are all designed to ensure that our staff are fully aware of their responsibilities and are enabled to do their jobs efficiently.

The Charity's staff undertake a thorough induction, including the Common Induction Standards, The Domiciliary Care handbook and training pack and the Human Resources Manual. A training programme is designed to meet individual needs and on-going training through the extensive ability In-house Training Programme. This is supplemented through staff attendance at external courses as appropriate. After 6 months probationary period is completed, all staff are trained to National Vocational Qualifications level 3 HSC and first Line Managers to level 4 HSC and the Registered Managers Award.

The vast majority of staff have either obtained the relevant National Vocational Qualifications in Care and/or Management or are in the process of undertaking these courses

Most of the Charity's services are purchased by local Social Service departments and Health Authority NHS PCT.

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The performance achieved was in accordance with the objectives set.

Fundraising activities

The performance achieved was in accordance with the objectives set.

Subsidiary Performance

The performance achieved was in accordance with the objectives set.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity have been grant and contract income from Derbyshire County Council and North East Derbyshire Primary Care Trust.

Bank Funding

In October 2008 the charity purchased and refurbished Ash Lodge, this was partly financed by a bank loan, £211,129 (2021: £211,129) of which was still owed by the charity at the balance sheet date. These premises are used for the provision of training and outreach services.

In July 2013 the charity purchased a house on Church Close, Staveley. This was partly financed by a bank loan, £121,342 (2021: £129,924) of which is owed by the charity at the balance sheet date. These premises are let to Ability Supported Living Derbyshire Ltd for the provision of accommodation to users.

In March 2016 the charity purchased a house at Barrow Hill, Chesterfield. This was partly financed by a bank loan, £79,754 (2021: £87,701) of which is owed by the charity at the balance sheet date. These premises are let out at a market rent.

Reserves policy

The trustees have established a policy whereby the funds not committed or invested in tangible assets (the 'free reserves') should be enough to cover the expenses incurred if it was unable to secure adequate short term funding and also to enable it to make any investment necessary to secure its future. The trustees feel that the current level of free reserves is within this target.

Increase in funds

During the year the Trust has had a net increase in funds as shown on the Statement of Financial Activities on Page 11.

Subsidiary policy

The taxable profits of the subsidiary have been donated, in full to the Charity.

FUTURE PLANS

The future plans of the charity are to continue with current objectives whilst actively seeking new revenue streams. The Charity anticipates that Covid 19 will have an impact on the future activities of the Charity. It may affect the level of services that the Charity will be able to provide in the future but the Charity will adapt and take advantage of any opportunities that present themselves.

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is established as a company limited by guarantee, without share capital, and is registered as a charity with the Charity Commission. The affairs of the charity are governed by its Memorandum and Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

Any new appointments are at the recommendation of the board.

Organisational structure

The charity is managed by the Board of Directors. The Directors are also charity trustees for the purposes of charity law and are known as members of the Executive Committee. The committee is elected annually.

The Charity has continued to deliver high quality services with a focus on service user choice. The accounts for 2021/22 show a surplus of £199,430 before gains on investments. Management has worked hard to cut out unnecessary expenditure, improve working practices, and introduce new procedures. The Charity is no longer reliant on agency staff and further investments have been made in staff and systems. Trustees are looking to the future with a high degree of confidence.

Induction and training of new trustees

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. In addition they are encouraged to familiarise themselves with the charity and the context within which it operates.

Related parties

The charity acquired a wholly owned subsidiary on 31 July 2013. The subsidiary, Ability Supported Living Derbyshire Limited, was incorporated on 31 July 2013 for the purpose of the provision of supported living accommodation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03442643 (England and Wales)

Registered Charity number

1066584

Registered office

Unit 29/31, Coney Green Business Centre
103 Wingfield View
Clay Cross
Chesterfield
S45 9JW

Trustees

T D Holmes Trustee
P W Rice Trustee (resigned 1.9.21)
C Holmes Trustee

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Royston Parkin Limited
2 President Buildings
Savile Street East
Sheffield
South Yorkshire
S4 7UQ

Solicitors

Keiran Clarke Green
36 Clarence Road
Chesterfield
S40 1XB

Bankers

Barclays Bank
Rose Hill
Chesterfield
Derbyshire

Nat West
5 Market Place
Chesterfield
Derbyshire

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Chesterfield & District Society for people with a disability for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements 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 applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance published by the Charity Commission.

AUDITORS

The auditors, Royston Parkin Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 October 2022 and signed on its behalf by:

T D Holmes - Trustee

**Report of the Independent Auditors to the Members of
Chesterfield & District Society for
people with a disability**

Opinion

We have audited the financial statements of Chesterfield & District Society for people with a disability (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2022 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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 we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.

**Report of the Independent Auditors to the Members of
Chesterfield & District Society for
people with a disability**

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 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.

**Report of the Independent Auditors to the Members of
Chesterfield & District Society for
people with a disability**

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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. This description forms part of our Report of the Independent Auditors.

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Lynn Catherine Pridmore (Senior Statutory Auditor)
for and on behalf of Royston Parkin Limited
2 President Buildings
Savile Street East
Sheffield
South Yorkshire
S4 7UQ

14 October 2022

**Chesterfield & District Society for
people with a disability**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	12,249	-	12,249	77,898
Charitable activities					
Charitable activities	6	1,900,503	-	1,900,503	1,908,289
Other trading activities	4	13,064	-	13,064	13,124
Investment income	5	31,249	-	31,249	53,023
Total		<u>1,957,065</u>	<u>-</u>	<u>1,957,065</u>	<u>2,052,334</u>
EXPENDITURE ON					
Raising funds	7	122	-	122	168
Charitable activities					
Charitable activities	8	1,746,295	67	1,746,362	1,691,467
Other		11,151	-	11,151	12,198
Total		<u>1,757,568</u>	<u>67</u>	<u>1,757,635</u>	<u>1,703,833</u>
NET INCOME/(EXPENDITURE)		199,497	(67)	199,430	348,501
RECONCILIATION OF FUNDS					
Total funds brought forward		1,060,773	224	1,060,997	712,496
TOTAL FUNDS CARRIED FORWARD		<u><u>1,260,270</u></u>	<u><u>157</u></u>	<u><u>1,260,427</u></u>	<u><u>1,060,997</u></u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Statement of Financial Position
31 March 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	15	556,336	633,878
Investments			
Investments	16	1	1
Investment property	17	273,069	240,000
		829,406	873,879
CURRENT ASSETS			
Stocks	18	3,000	3,000
Debtors	19	228,714	251,891
Cash at bank and in hand		829,206	587,993
		1,060,920	842,884
CREDITORS			
Amounts falling due within one year	20	(234,203)	(241,998)
		826,717	600,886
NET CURRENT ASSETS			
		1,656,123	1,474,765
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	21	(395,696)	(413,768)
		1,260,427	1,060,997
NET ASSETS			
FUNDS			
Unrestricted funds	25	1,260,270	1,060,773
Restricted funds		157	224
		1,260,427	1,060,997
TOTAL FUNDS			

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Statement of Financial Position - continued
31 March 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 October 2022 and were signed on its behalf by:

T D Holmes - Trustee

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Statement of Cash Flows
for the year ended 31 March 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	288,698	380,303
Interest paid		(11,151)	(12,198)
		<hr/>	<hr/>
Net cash provided by operating activities		277,547	368,105
		<hr/>	<hr/>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(46,052)
Purchase of investment property		(33,069)	-
Sale of tangible fixed assets		4,331	750
Interest received		39	130
Dividends received		7,210	26,433
		<hr/>	<hr/>
Net cash used in investing activities		(21,489)	(18,739)
		<hr/>	<hr/>
Cash flows from financing activities			
Loan repayments in year		(25,850)	(26,018)
Loan interest in year		11,005	10,592
		<hr/>	<hr/>
Net cash used in financing activities		(14,845)	(15,426)
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		241,213	333,940
Cash and cash equivalents at the beginning of the reporting period	2	542,654	208,714
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period	2	783,867	542,654
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Notes to the Statement of Cash Flows
for the year ended 31 March 2022**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING
ACTIVITIES**

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	199,430	348,501
Adjustments for:		
Depreciation charges	69,636	80,804
Loss on disposal of fixed assets	3,576	2,148
Interest received	(39)	(130)
Interest paid	11,151	12,198
Dividends received	(7,210)	(26,433)
Movement in intercompany loans	-	(767)
Decrease in debtors	30,387	22,199
Decrease in creditors	(18,233)	(58,217)
	288,698	380,303
Net cash provided by operations	288,698	380,303

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	453	278
Notice deposits (less than 3 months)	828,753	587,715
Overdrafts included in bank loans and overdrafts falling due within one year	(45,339)	(45,339)
	783,867	542,654
Total cash and cash equivalents	783,867	542,654

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Notes to the Statement of Cash Flows
for the year ended 31 March 2022**

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	587,993	241,213	829,206
Bank overdraft	(45,339)	-	(45,339)
	<u>542,654</u>	<u>241,213</u>	<u>783,867</u>
 Debt			
Debts falling due within 1 year	(14,986)	(1,543)	(16,529)
Debts falling due after 1 year	(413,768)	18,072	(395,696)
	<u>(428,754)</u>	<u>16,529</u>	<u>(412,225)</u>
 Total	 <u>113,900</u>	 <u>257,742</u>	 <u>371,642</u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements
for the year ended 31 March 2022**

1. CONTINUING OPERATIONS

The results for the year derive from continuing activities and there are no gains or losses other than shown above.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Preparation of consolidated financial statements

The financial statements contain information about Chesterfield & District Society for people with a disability as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided on fixtures, fittings, equipment and motor vehicles at 30%, on a reducing balance basis, so as to write off the cost of each asset, less estimated residual value, over its expected useful life.

No depreciation is provided on freehold land.

Depreciation is provided on refurbishment of freehold buildings at 4% on a straight line basis.

The charity carries out a periodic impairment review of all assets which are not depreciated.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

2. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Irrecoverable Value Added Tax on expenditure has been included with the cost to which it relates

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are part of Unrestricted funds that the Trustees have earmarked for a particular use, without restricting or committing the funds legally. The designation may be cancelled by the Trustees if they later decide that the Charity should not continue with the project for which the funds were designated.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Gifts in kind

The society received the benefit of work carried out by volunteers, and received the use of facilities and equipment without charges. Although the Charity would be unable to continue without the help and support of these volunteers, there has been no monetary value is placed on these items within the accounts.

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	790	265
Grants	11,459	77,633
	12,249	77,898
	12,249	77,898

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Derbyshire County Council	11,459	-
Furlough grants	-	71,933
Other grants	-	5,700
	11,459	77,633
	11,459	77,633

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Restaurant income	200	34
Rental income from subsidiary	12,864	13,090
	13,064	13,124
	13,064	13,124

5. INVESTMENT INCOME

	2022	2021
	£	£
Rent from investment property	24,000	26,460
Donation from subsidiary	7,210	26,433
Deposit account interest	39	130
	31,249	53,023
	31,249	53,023

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

6. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Income from services provided	Charitable activities	1,900,503	1,908,289

7. RAISING FUNDS

Other trading activities

		2022	2021
		£	£
Purchases		122	168

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Charitable activities	1,735,103	11,259	1,746,362

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activities	2,715	8,544	11,259

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

		2022	2021
		£	£
Depreciation - owned assets		69,635	80,806
Deficit on disposal of fixed assets		3,576	2,148

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

11. AUDITORS' REMUNERATION

	2022	2021
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	8,544	7,044
	<u><u>8,544</u></u>	<u><u>7,044</u></u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

13. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	1,323,921	1,270,456
Social security costs	109,862	100,360
Other pension costs	26,146	31,248
	<u><u>1,459,929</u></u>	<u><u>1,402,064</u></u>

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

	2022	2021
Charity employees	62	65
	<u><u>62</u></u>	<u><u>65</u></u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£60,001 - £70,000	1	1
	<u><u>1</u></u>	<u><u>1</u></u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	77,898	-	77,898
Charitable activities			
Charitable activities	1,908,289	-	1,908,289
Other trading activities	13,124	-	13,124
Investment income	53,023	-	53,023
Total	2,052,334	-	2,052,334
EXPENDITURE ON			
Raising funds	168	-	168
Charitable activities			
Charitable activities	1,691,371	96	1,691,467
Other	12,198	-	12,198
Total	1,703,737	96	1,703,833
NET INCOME/(EXPENDITURE)	348,597	(96)	348,501
RECONCILIATION OF FUNDS			
Total funds brought forward	712,176	320	712,496
TOTAL FUNDS CARRIED FORWARD	1,060,773	224	1,060,997

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

15. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2021	1,286,164	345,546	46,699	17,919	1,696,328
Disposals	-	(82,547)	(4,080)	-	(86,627)
At 31 March 2022	<u>1,286,164</u>	<u>262,999</u>	<u>42,619</u>	<u>17,919</u>	<u>1,609,701</u>
DEPRECIATION					
At 1 April 2021	720,929	318,810	17,335	5,376	1,062,450
Charge for year	51,415	6,334	8,123	3,763	69,635
Eliminated on disposal	-	(76,925)	(1,795)	-	(78,720)
At 31 March 2022	<u>772,344</u>	<u>248,219</u>	<u>23,663</u>	<u>9,139</u>	<u>1,053,365</u>
NET BOOK VALUE					
At 31 March 2022	<u>513,820</u>	<u>14,780</u>	<u>18,956</u>	<u>8,780</u>	<u>556,336</u>
At 31 March 2021	<u>565,235</u>	<u>26,736</u>	<u>29,364</u>	<u>12,543</u>	<u>633,878</u>

Included in cost or valuation of land and buildings is freehold land of £31,091 (2021 - £31,091) which is not depreciated.

16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2021 and 31 March 2022	<u>1</u>
NET BOOK VALUE	
At 31 March 2022	<u>1</u>
At 31 March 2021	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

16. FIXED ASSET INVESTMENTS - continued

Ability Supported Living Derbyshire Ltd

Registered office: 12a Beresford Way, Chesterfield, Derbyshire, S41 9FG

Nature of business: Supported Living - Accommodation only

	%
Class of share:	holding
Ordinary	100

	2022	2021
	£	£
Aggregate capital and reserves	1	1
Profit/(loss) for the year	<u>6,280</u>	<u>(3,200)</u>

17. INVESTMENT PROPERTY

		£
FAIR VALUE		
At 1 April 2021		240,000
Additions		<u>33,069</u>
At 31 March 2022		<u>273,069</u>
NET BOOK VALUE		
At 31 March 2022		<u>273,069</u>
At 31 March 2021		<u>240,000</u>

The investment property was revalued on 19th November 2019 on an open market basis by independent valuers Mark Jenkinson & Son.

18. STOCKS

	2022	2021
	£	£
Stocks	<u>3,000</u>	<u>3,000</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

19. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	66,796	99,355
Amounts owed by group undertakings	140,611	133,401
Other debtors	6,415	-
Accrued income	8,256	6,676
Prepayments	6,636	12,459
	228,714	251,891
	228,714	251,891

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 22)	61,868	60,325
Trade creditors	8,021	22,175
Amounts owed to group undertakings	70,733	61,838
Credit card balance	677	1,944
Wages control	22,553	20,048
Deferred income	7,710	13,299
Accrued expenses	62,641	62,369
	234,203	241,998
	234,203	241,998

21. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 22)	395,696	413,768
	395,696	413,768
	395,696	413,768

22. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	45,339	45,339
Bank loans	16,529	14,986
	61,868	60,325
	61,868	60,325
Amounts falling between one and two years:		
Bank loans	395,696	413,768
	395,696	413,768
	395,696	413,768

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

23. SECURED DEBTS

The following secured debts are included within creditors:

	2022	2021
	£	£
Bank loans	<u>412,225</u>	<u>428,754</u>

The bank loan with Nat West is secured on the Charity's property at 73 Old Road, Chesterfield and its associated assets. The loan represents 92% (2021 87%) of the NBV of the property.

The bank loan with Barclays is secured on the Charity's property at 1 Church Close, Chesterfield. The loan represents 82% (2021 88%) of the NBV of the property.

The second bank loan with Barclays is secured on the Charity's property at Barrow Hill, Chesterfield. The loan represents 29% (2021 39%) of the fair value of the property.

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	556,179	157	556,336	633,878
Investments	273,070	-	273,070	240,001
Current assets	1,060,920	-	1,060,920	842,884
Current liabilities	(234,203)	-	(234,203)	(241,998)
Long term liabilities	(395,696)	-	(395,696)	(413,768)
	<u>1,260,270</u>	<u>157</u>	<u>1,260,427</u>	<u>1,060,997</u>

25. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	945,291	192,960	1,138,251
Designated fund	115,482	6,537	122,019
	<u>1,060,773</u>	<u>199,497</u>	<u>1,260,270</u>
Restricted funds			
Restricted Funds	224	(67)	157
	<u>1,060,997</u>	<u>199,430</u>	<u>1,260,427</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

25. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,936,991	(1,744,031)	192,960
Designated fund	20,074	(13,537)	6,537
	<u>1,957,065</u>	<u>(1,757,568)</u>	<u>199,497</u>
Restricted funds			
Restricted Funds	-	(67)	(67)
	<u>1,957,065</u>	<u>(1,757,635)</u>	<u>199,430</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	622,487	322,804	945,291
Designated fund	89,689	25,793	115,482
	<u>712,176</u>	<u>348,597</u>	<u>1,060,773</u>
Restricted funds			
Restricted Funds	320	(96)	224
	<u>712,496</u>	<u>348,501</u>	<u>1,060,997</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

25. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,012,811	(1,690,007)	322,804
Designated fund	39,523	(13,730)	25,793
	<u>2,052,334</u>	<u>(1,703,737)</u>	<u>348,597</u>
Restricted funds			
Restricted Funds	-	(96)	(96)
	<u>2,052,334</u>	<u>(1,703,833)</u>	<u>348,501</u>
TOTAL FUNDS	<u><u>2,052,334</u></u>	<u><u>(1,703,833)</u></u>	<u><u>348,501</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	622,487	515,764	1,138,251
Designated fund	89,689	32,330	122,019
	<u>712,176</u>	<u>548,094</u>	<u>1,260,270</u>
Restricted funds			
Restricted Funds	320	(163)	157
	<u>712,496</u>	<u>547,931</u>	<u>1,260,427</u>
TOTAL FUNDS	<u><u>712,496</u></u>	<u><u>547,931</u></u>	<u><u>1,260,427</u></u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

25. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,949,802	(3,434,038)	515,764
Designated fund	59,597	(27,267)	32,330
	<hr/>	<hr/>	<hr/>
	4,009,399	(3,461,305)	548,094
Restricted funds			
Restricted Funds	-	(163)	(163)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>4,009,399</u>	<u>(3,461,468)</u>	<u>547,931</u>

26. RELATED PARTY DISCLOSURES

During the year the Charity paid Excel Automotive Limited, a related party of former trustee Davina Bradley £457 (2021 £387) for vehicle repairs. These transactions were undertaken at market rates. At the year end the amount due to Excel Automotive Limited was £nil (2021 £nil).

During the year the Charity paid HW Dansie Limited, a related party of trustee Paul Rice, £8,852 (2021 £27,443) for office supplies. These transactions were undertaken at market rates. At the year end the amount due to HW Dansie Limited was £722.85 (2021 £6,360).

**Chesterfield & District Society for
people with a disability**

**Detailed Statement of Financial Activities
for the year ended 31 March 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	790	265
Grants	11,459	77,633
	12,249	77,898
Other trading activities		
Restaurant income	200	34
Rental income from subsidiary	12,864	13,090
	13,064	13,124
Investment income		
Rent from investment property	24,000	26,460
Donation from subsidiary	7,210	26,433
Deposit account interest	39	130
	31,249	53,023
Charitable activities		
Income from services provided	1,900,503	1,908,289
	1,957,065	2,052,334
EXPENDITURE		
Other trading activities		
Restaurant costs	122	168
Charitable activities		
Wages	1,323,921	1,270,456
Social security	109,862	100,360
Pensions	26,146	31,248
Rent, rates, light and heat	37,232	40,849
Insurance	7,848	10,232
Activities and volunteers expenses	9,570	9,474
Motor and travelling	17,106	17,882
Staff training	12,370	12,165
Professional fees	22,925	31,923
Carried forward	1,566,980	1,524,589

This page does not form part of the statutory financial statements

**Chesterfield & District Society for
people with a disability**

**Detailed Statement of Financial Activities
for the year ended 31 March 2022**

	2022 £	2021 £
Charitable activities		
Brought forward	1,566,980	1,524,589
Sundries	2,418	4,729
Cleaning	5,084	5,094
Bank charges	303	499
Telephone	9,640	7,459
Postage and stationery	8,540	6,748
Repairs	48,914	38,997
Computer Costs	19,461	11,906
Donations paid	551	216
Freehold property	51,415	51,385
Fixtures and fittings	6,334	11,458
Motor vehicles	8,124	12,585
Computer equipment	3,763	5,376
Loss on sale of tangible fixed assets	3,576	2,148
	1,735,103	1,683,189
Other		
Bank interest	11,006	10,619
Other interest	145	1,579
	11,151	12,198
Support costs		
Management		
Advertising	2,715	1,234
Governance costs		
Auditors' remuneration	8,544	7,044
	1,757,635	1,703,833
Net income	199,430	348,501

This page does not form part of the statutory financial statements

Chesterfield and District Society for People with a Disability

England & Wales - Charity number 1066584

Accounts

REGISTERED COMPANY NUMBER: 03442643 (England and Wales)
REGISTERED CHARITY NUMBER: 1066584

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2021
for
Chesterfield & District Society for
people with a disability

Royston Parkin Limited
2 President Buildings
Savile Street East
Sheffield
South Yorkshire
S4 7UQ

**Chesterfield & District Society for
people with a disability**

**Contents of the Financial Statements
for the year ended 31 March 2021**

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**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 2019).

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2021**

OBJECTIVES AND ACTIVITIES

The Charity is a registered care provider with the Care Quality Commission and Ofsted. The Charity provides a registered domiciliary service in the community providing 24 hour support to people with a learning disability and complex health needs.

Ability have been providing care and support to people with learning disabilities and/or mental health problems since 1952. The Charity aims to deliver services that promote inclusion, empowerment, rights and choices.

Ability aims to provide support for those people who cannot wholly look after themselves. The Charity provides services in people's own homes, at times convenient to them and in ways in which they find most agreeable. The Charity has very sound principles for the way in which they deliver their services with the belief that the rights of service users are paramount.

All services provided by Ability subscribe to the following principles:

Everyone must be valued and treated with dignity and respect.

Everyone has the right to live as independently as possible, according to their choices, abilities and needs.

Everyone has the right to privacy.

Everyone should be able to use local community facilities and services.

Everyone's life can be made richer by a wide circle of friendships and relationships.

The Charity aims to:

Provide personal care and support in ways that have positive outcomes for service users.

Fully understand each individual service user's needs and wishes.

Develop and implement an individual package of care for each service user to ensure that the care being offered meets the service user's needs.

Monitor and review this package of care to respond to any changing pattern of needs.

Monitor and review the quality of our services through regular service user feedback, internal and external audit processes and consultation with purchasing agencies.

Employ a high quality work force with support and training to the standards set by the National Training Organisation and other government regulations.

The nature of the services which the Charity provides are:

Domiciliary care 24 hours 7 days a week.

Supported living.

Respite services at Ash Lodge site.

Day services.

Ability provides domiciliary care, respite, supported living outreach and day services to people with a learning disability, complex health needs or a mental health problem within their own/family home.

The Charity's aim is to provide a high standard of care, which will help to promote the best quality of life for the service users, consistent with their abilities and rights to:

Privacy

Dignity

Independence

Security

Civil Rights

Choice

Fulfilment

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2021**

Domiciliary Care Services refer specifically to those services where personal care is required:

Physical care at the required level supporting people with using the toilet, having a bath or a shower, getting dressed and cooking or eating.

Non-physical care such as advice, encouragement and supervision i.e. prompting a person to take a bath and supervising them during this.

In most instances, this personal care is provided alongside other Support Services in terms of ability's role as a specialist support & care provider in the community.

Ability has developed and implemented a wide range of policies and procedures, which help the Organisation to deliver its services in a very professional and safe manner. Policies and procedures cover, amongst others, such matters as:

- Promoting independence
- Person centre planning
- Assisting with medication
- First aid
- Equal opportunities for service users
- Confidentiality
- Risk management & assessment
- Provision of non-discriminatory services
- Health & safety matters
- Fire and emergency procedures
- Moving & handling
- Safeguarding prevention of abuse of vulnerable adults
- Deprivation of liberty
- Human rights
- Complaints
- Personnel issues
- Financial procedures
- Quality assurance

These are all designed to ensure that our staff are fully aware of their responsibilities and are enabled to do their jobs efficiently.

The Charity's staff undertake a thorough induction, including the Common Induction Standards, The Domiciliary Care handbook and training pack and the Human Resources Manual. A training programme is designed to meet individual needs and on-going training through the extensive ability In-house Training Programme. This is supplemented through staff attendance at external courses as appropriate. After 6 months probationary period is completed, all staff are trained to National Vocational Qualifications level 3 HSC and first Line Managers to level 4 HSC and the Registered Managers Award.

The vast majority of staff have either obtained the relevant National Vocational Qualifications in Care and/or Management or are in the process of undertaking these courses

Most of the Charity's services are purchased by local Social Service departments and Health Authority NHS PCT.

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The performance achieved was in accordance with the objectives set.

Fundraising activities

The performance achieved was in accordance with the objectives set.

Subsidiary Performance

The performance achieved was in accordance with the objectives set.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity have been grant and contract income from Derbyshire County Council and North East Derbyshire Primary Care Trust.

Bank Funding

In October 2008 the charity purchased and refurbished Ash Lodge, this was partly financed by a bank loan, £211,129 (2020: £211,129) of which was still owed by the charity at the balance sheet date. These premises are used for the provision of training and outreach services.

In July 2013 the charity purchased a house on Church Close, Staveley. This was partly financed by a bank loan, £129,924 (2020: £138,538) of which is owed by the charity at the balance sheet date. These premises are let to Ability Supported Living Derbyshire Ltd for the provision of accommodation to users.

In March 2016 the charity purchased a house at Barrow Hill, Chesterfield. This was partly financed by a bank loan, £87,701 (2020: £94,515) of which is owed by the charity at the balance sheet date. These premises are let out at a market rent.

Reserves policy

The trustees have established a policy whereby the funds not committed or invested in tangible assets (the 'free reserves') should be enough to cover the expenses incurred if it was unable to secure adequate short term funding and also to enable it to make any investment necessary to secure its future. The trustees feel that the current level of free reserves is within this target.

Increase in funds

During the year the Trust has had a net increase in funds as shown on the Statement of Financial Activities on Page 11.

Subsidiary policy

The taxable profits of the subsidiary have been donated, in full to the Charity.

FUTURE PLANS

The future plans of the charity are to continue with current objectives whilst actively seeking new revenue streams. The Charity anticipates that Covid 19 will have an impact on the future activities of the Charity. It may affect the level of services that the Charity will be able to provide in the future but the Charity will adapt and take advantage of any opportunities that present themselves.

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is established as a company limited by guarantee, without share capital, and is registered as a charity with the Charity Commission. The affairs of the charity are governed by its Memorandum and Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

Any new appointments are at the recommendation of the board.

Organisational structure

The charity is managed by the Board of Directors. The Directors are also charity trustees for the purposes of charity law and are known as members of the Executive Committee. The committee is elected annually.

The Charity has continued to deliver high quality services with a focus on service user choice. The accounts for 2020/21 show a surplus of £348,501 before gains on investments. Management has worked hard to cut out unnecessary expenditure, improve working practices, and introduce new procedures. The Charity is no longer reliant on agency staff and further investments have been made in staff and systems. Trustees are looking to the future with a high degree of confidence.

Induction and training of new trustees

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. In addition they are encouraged to familiarise themselves with the charity and the context within which it operates.

Related parties

The charity acquired a wholly owned subsidiary on 31 July 2013. The subsidiary, Ability Supported Living Derbyshire Limited, was incorporated on 31 July 2013 for the purpose of the provision of supported living accommodation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03442643 (England and Wales)

Registered Charity number

1066584

Registered office

12a Beresford Way
Chesterfield
Derbyshire
S41 9FG

Trustees

D Fuller (resigned 2.9.20)
Ms D Bradley Trustee (resigned 2.9.20)
T D Holmes Trustee
P W Rice Trustee (resigned 1.9.21)
C Holmes Trustee
Mrs M Crookes Trustee (resigned 2.9.20)

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Royston Parkin Limited
2 President Buildings
Savile Street East
Sheffield
South Yorkshire
S4 7UQ

Solicitors

Keiran Clarke Green
36 Clarence Road
Chesterfield
S40 1XB

Bankers

Barclays Bank
Rose Hill
Chesterfield
Derbyshire

Nat West
5 Market Place
Chesterfield
Derbyshire

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Chesterfield & District Society for people with a disability for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements 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 applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Chesterfield & District Society for
people with a disability**

**Report of the Trustees
for the year ended 31 March 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance published by the Charity Commission.

AUDITORS

The auditors, Royston Parkin Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20 October 2021 and signed on its behalf by:

C Holmes - Trustee

**Report of the Independent Auditors to the Members of
Chesterfield & District Society for
people with a disability**

Opinion

We have audited the financial statements of Chesterfield & District Society for people with a disability (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2021 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK. We have taken advantage of the exemptions that apply to small entities under Financial Reporting Council Ethical Standards (PASE SE section 6) and supply none audit services to the company which include the preparation of the statutory accounts and ad hoc advice to the management. We have applied all relevant safeguards and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.

**Report of the Independent Auditors to the Members of
Chesterfield & District Society for
people with a disability**

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 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.

**Report of the Independent Auditors to the Members of
Chesterfield & District Society for
people with a disability**

Our 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 a Report of the Independent Auditors 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:

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. This description forms part of our Report of the Independent Auditors.

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Lynn Catherine Pridmore (Senior Statutory Auditor)
for and on behalf of Royston Parkin Limited
2 President Buildings
Savile Street East
Sheffield
South Yorkshire
S4 7UQ

20 October 2021

**Chesterfield & District Society for
people with a disability**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	77,898	-	77,898	9,277
Charitable activities	6				
Charitable activities		1,908,289	-	1,908,289	1,980,934
Other trading activities	4	13,124	-	13,124	13,499
Investment income	5	53,023	-	53,023	36,702
Total		2,052,334	-	2,052,334	2,040,412
EXPENDITURE ON					
Raising funds	7	168	-	168	940
Charitable activities	8				
Charitable activities		1,691,371	96	1,691,467	1,991,108
Other		12,198	-	12,198	15,133
Total		1,703,737	96	1,703,833	2,007,181
Net gains on investments		-	-	-	39,280
NET INCOME/(EXPENDITURE)		348,597	(96)	348,501	72,511
RECONCILIATION OF FUNDS					
Total funds brought forward		712,176	320	712,496	639,985
TOTAL FUNDS CARRIED FORWARD		1,060,773	224	1,060,997	712,496

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Statement of Financial Position
31 March 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	15	633,878	671,530
Investments			
Investments	16	1	1
Investment property	17	240,000	240,000
		<u>873,879</u>	<u>911,531</u>
CURRENT ASSETS			
Stocks	18	3,000	3,000
Debtors	19	251,891	247,657
Cash at bank and in hand		587,993	254,053
		<u>842,884</u>	<u>504,710</u>
CREDITORS			
Amounts falling due within one year	20	(241,998)	(273,786)
NET CURRENT ASSETS		<u>600,886</u>	<u>230,924</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,474,765	1,142,455
CREDITORS			
Amounts falling due after more than one year	21	(413,768)	(429,959)
NET ASSETS		<u>1,060,997</u>	<u>712,496</u>
FUNDS	25		
Unrestricted funds		1,060,773	712,176
Restricted funds		224	320
TOTAL FUNDS		<u>1,060,997</u>	<u>712,496</u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Statement of Financial Position - continued
31 March 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 October 2021 and were signed on its behalf by:

C Holmes - Trustee

**Chesterfield & District Society for
people with a disability**

**Statement of Cash Flows
for the year ended 31 March 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	380,303	84,256
Interest paid		(12,198)	(15,133)
Net cash provided by operating activities		<u>368,105</u>	<u>69,123</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(46,052)	(23,750)
Sale of tangible fixed assets		750	-
Interest received		130	131
Dividends received		26,433	30,571
Net cash (used in)/provided by investing activities		<u>(18,739)</u>	<u>6,952</u>
Cash flows from financing activities			
Loan repayments in year		(26,018)	(30,358)
Loan interest in year		10,592	14,853
Net cash used in financing activities		<u>(15,426)</u>	<u>(15,505)</u>
Change in cash and cash equivalents in the reporting period			
		<u>333,940</u>	<u>60,570</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>208,714</u>	<u>148,144</u>
Cash and cash equivalents at the end of the reporting period	2	<u>542,654</u>	<u>208,714</u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Notes to the Statement of Cash Flows
for the year ended 31 March 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING
ACTIVITIES**

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	348,501	72,511
Adjustments for:		
Depreciation charges	80,804	73,185
Losses on investments	-	(39,280)
Loss on disposal of fixed assets	2,148	1,286
Interest received	(130)	(131)
Interest paid	12,198	15,133
Dividends received	(26,433)	(30,571)
Movement in intercompany loans	(767)	35
Increase in stocks	-	(144)
Decrease in debtors	22,199	14,673
Decrease in creditors	(58,217)	(22,441)
	<hr/>	<hr/>
Net cash provided by operations	380,303	84,256
	<hr/> <hr/>	<hr/> <hr/>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021	2020
	£	£
Cash in hand	278	371
Notice deposits (less than 3 months)	587,715	253,682
Overdrafts included in bank loans and overdrafts falling due within one year	(45,339)	(45,339)
	<hr/>	<hr/>
Total cash and cash equivalents	542,654	208,714
	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Notes to the Statement of Cash Flows
for the year ended 31 March 2021**

3. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	254,053	333,940	587,993
Bank overdraft	(45,339)	-	(45,339)
	<u>208,714</u>	<u>333,940</u>	<u>542,654</u>
Debt			
Debts falling due within 1 year	(14,224)	(762)	(14,986)
Debts falling due after 1 year	(429,959)	16,191	(413,768)
	<u>(444,183)</u>	<u>15,429</u>	<u>(428,754)</u>
Total	<u>(235,469)</u>	<u>349,369</u>	<u>113,900</u>

The notes form part of these financial statements

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements
for the year ended 31 March 2021**

1. CONTINUING OPERATIONS

The results for the year derive from continuing activities and there are no gains or losses other than shown above.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Preparation of consolidated financial statements

The financial statements contain information about Chesterfield & District Society for people with a disability as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided on fixtures, fittings, equipment and motor vehicles at 30%, on a reducing balance basis, so as to write off the cost of each asset, less estimated residual value, over its expected useful life.

No depreciation is provided on freehold land.

Depreciation is provided on refurbishment of freehold buildings at 4% on a straight line basis.

The charity carries out a periodic impairment review of all assets which are not depreciated.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

2. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.
Irrecoverable Value Added Tax on expenditure has been included with the cost to which it relates

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are part of Unrestricted funds that the Trustees have earmarked for a particular use, without restricting or committing the funds legally. The designation may be cancelled by the Trustees if they later decide that the Charity should not continue with the project for which the funds were designated.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Gifts in kind

The society received the benefit of work carried out by volunteers, and received the use of facilities and equipment without charges. Although the Charity would be unable to continue without the help and support of these volunteers, there has been no monetary value placed on these items within the accounts.

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	265	276
Grants	77,633	9,001
	<u>77,898</u>	<u>9,277</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Furlough grants	71,933	-
Other grants	5,700	9,001
	<u>77,633</u>	<u>9,001</u>

4. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Restaurant income	34	193
Rental income from subsidiary	13,090	13,306
	<u>13,124</u>	<u>13,499</u>

5. INVESTMENT INCOME

	2021	2020
	£	£
Rent from investment property	26,460	6,000
Donation from subsidiary	26,433	30,571
Deposit account interest	130	131
	<u>53,023</u>	<u>36,702</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £
Income from services provided	Charitable activities	<u>1,908,289</u>	<u>1,980,934</u>

7. RAISING FUNDS

Other trading activities

		2021 £	2020 £
Purchases		<u>168</u>	<u>940</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Charitable activities	<u>1,683,189</u>	<u>8,278</u>	<u>1,691,467</u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activities	<u>1,234</u>	<u>7,044</u>	<u>8,278</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	<u>80,806</u>	73,184
Deficit on disposal of fixed assets	<u>2,148</u>	<u>1,286</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

11. AUDITORS' REMUNERATION

	2021	2020
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	7,044	6,144
	<u><u>7,044</u></u>	<u><u>6,144</u></u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

13. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	1,270,456	1,456,804
Social security costs	100,360	105,508
Other pension costs	31,248	34,572
	<u><u>1,402,064</u></u>	<u><u>1,596,884</u></u>

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

	2021	2020
Charity employees	65	71
	<u><u>65</u></u>	<u><u>71</u></u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
£60,001 - £70,000	1	-
	<u><u>1</u></u>	<u><u>-</u></u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,277	-	9,277
Charitable activities			
Charitable activities	1,980,934	-	1,980,934
Other trading activities	13,499	-	13,499
Investment income	36,702	-	36,702
Total	<u>2,040,412</u>	<u>-</u>	<u>2,040,412</u>
EXPENDITURE ON			
Raising funds	940	-	940
Charitable activities			
Charitable activities	1,990,213	895	1,991,108
Other	15,133	-	15,133
Total	<u>2,006,286</u>	<u>895</u>	<u>2,007,181</u>
Net gains on investments	39,280	-	39,280
NET INCOME/(EXPENDITURE)	<u>73,406</u>	<u>(895)</u>	<u>72,511</u>
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	703,411	1,215	704,626
Prior year adjustment	(64,641)	-	(64,641)
As restated	<u>638,770</u>	<u>1,215</u>	<u>639,985</u>
TOTAL FUNDS CARRIED FORWARD			
	<u>712,176</u>	<u>320</u>	<u>712,496</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

15. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2020	1,286,164	340,363	58,944	-	1,685,471
Additions	-	5,183	22,950	17,919	46,052
Disposals	-	-	(35,195)	-	(35,195)
At 31 March 2021	<u>1,286,164</u>	<u>345,546</u>	<u>46,699</u>	<u>17,919</u>	<u>1,696,328</u>
DEPRECIATION					
At 1 April 2020	669,543	307,352	37,046	-	1,013,941
Charge for year	51,386	11,458	12,586	5,376	80,806
Eliminated on disposal	-	-	(32,297)	-	(32,297)
At 31 March 2021	<u>720,929</u>	<u>318,810</u>	<u>17,335</u>	<u>5,376</u>	<u>1,062,450</u>
NET BOOK VALUE					
At 31 March 2021	<u>565,235</u>	<u>26,736</u>	<u>29,364</u>	<u>12,543</u>	<u>633,878</u>
At 31 March 2020	<u>616,621</u>	<u>33,011</u>	<u>21,898</u>	<u>-</u>	<u>671,530</u>

Included in cost or valuation of land and buildings is freehold land of £31,091 (2020 - £31,091) which is not depreciated.

16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2020 and 31 March 2021	<u>1</u>
NET BOOK VALUE	
At 31 March 2021	<u>1</u>
At 31 March 2020	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

16. FIXED ASSET INVESTMENTS - continued

Ability Supported Living Derbyshire Ltd

Registered office: 12a Beresford Way, Chesterfield, Derbyshire, S41 9FG

Nature of business: Supported Living - Accommodation only

Class of share:	%
Ordinary	holding 100

	2021	2020
	£	£
Aggregate capital and reserves	1	1
Loss for the year	<u>(3,200)</u>	<u>(3,675)</u>

17. INVESTMENT PROPERTY

FAIR VALUE

At 1 April 2020
and 31 March 2021

£

240,000

NET BOOK VALUE

At 31 March 2021

240,000

At 31 March 2020

240,000

The investment property was revalued on 19th November 2019 on an open market basis by independent valuers Mark Jenkinson & Son.

18. STOCKS

	2021	2020
	£	£
Stocks	<u>3,000</u>	<u>3,000</u>

19. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	99,355	124,445
Amounts owed by group undertakings	133,401	106,968
Accrued income	6,676	8,126
Prepayments	12,459	8,118
	<u>251,891</u>	<u>247,657</u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 22)	60,325	59,563
Trade creditors	22,175	24,976
Amounts owed to group undertakings	61,838	36,171
Credit card balance	1,944	2,449
Wages control	20,048	56,365
Deferred income	13,299	18,999
Accrued expenses	62,369	75,263
	<u>241,998</u>	<u>273,786</u>

21. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 22)	413,768	429,959
	<u>413,768</u>	<u>429,959</u>

22. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	45,339	45,339
Bank loans	14,986	14,224
	<u>60,325</u>	<u>59,563</u>
Amounts falling between one and two years:		
Bank loans	413,768	429,959
	<u>413,768</u>	<u>429,959</u>

**Chesterfield & District Society for
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**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

23. SECURED DEBTS

The following secured debts are included within creditors:

	2021	2020
	£	£
Bank loans	<u>428,754</u>	<u>444,183</u>

The bank loan with Nat West is secured on the Charity's property at 73 Old Road, Chesterfield and its associated assets. The loan represents 87% (2020 82%) of the NBV of the property.

The bank loan with Barclays is secured on the Charity's property at 1 Church Close, Chesterfield. The loan represents 88% (2020 83%) of the NBV of the property.

The second bank loan with Barclays is secured on the Charity's property at Barrow Hill, Chesterfield. The loan represents 39% (2020 43%) of the fair value of the property.

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	633,653	225	633,878	671,530
Investments	240,001	-	240,001	240,001
Current assets	842,884	-	842,884	504,710
Current liabilities	(241,997)	(1)	(241,998)	(273,786)
Long term liabilities	(413,768)	-	(413,768)	(429,959)
	<u>1,060,773</u>	<u>224</u>	<u>1,060,997</u>	<u>712,496</u>

25. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	622,487	322,804	945,291
Designated fund	89,689	25,793	115,482
	<u>712,176</u>	<u>348,597</u>	<u>1,060,773</u>
Restricted funds			
Restricted Funds	320	(96)	224
	<u>712,496</u>	<u>348,501</u>	<u>1,060,997</u>
TOTAL FUNDS			
	<u>712,496</u>	<u>348,501</u>	<u>1,060,997</u>

**Chesterfield & District Society for
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**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

25. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,012,811	(1,690,007)	322,804
Designated fund	39,523	(13,730)	25,793
	<u>2,052,334</u>	<u>(1,703,737)</u>	<u>348,597</u>
Restricted funds			
Restricted Funds	-	(96)	(96)
	<u>2,052,334</u>	<u>(1,703,833)</u>	<u>348,501</u>
TOTAL FUNDS	<u>2,052,334</u>	<u>(1,703,833)</u>	<u>348,501</u>

Comparatives for movement in funds

	At 1.4.19 £	Prior year adjustment £	Net movement in funds £	At 31.3.20 £
Unrestricted funds				
General fund	642,702	(64,641)	5,146	583,207
Designated fund	60,709	-	28,980	89,689
Fair value reserve	-	-	39,280	39,280
	<u>703,411</u>	<u>(64,641)</u>	<u>73,406</u>	<u>712,176</u>
Restricted funds				
Restricted Funds	1,215	-	(895)	320
	<u>704,626</u>	<u>(64,641)</u>	<u>72,511</u>	<u>712,496</u>
TOTAL FUNDS	<u>704,626</u>	<u>(64,641)</u>	<u>72,511</u>	<u>712,496</u>

**Chesterfield & District Society for
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**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

25. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,996,535	(1,991,389)	-	5,146
Designated fund	43,877	(14,897)	-	28,980
Fair value reserve	-	-	39,280	39,280
	<u>2,040,412</u>	<u>(2,006,286)</u>	<u>39,280</u>	<u>73,406</u>
Restricted funds				
Restricted Funds	-	(895)	-	(895)
TOTAL FUNDS	<u><u>2,040,412</u></u>	<u><u>(2,007,181)</u></u>	<u><u>39,280</u></u>	<u><u>72,511</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Prior year adjustment £	Net movement in funds £	At 31.3.21 £
Unrestricted funds				
General fund	642,702	(64,641)	327,950	906,011
Designated fund	60,709	-	54,773	115,482
Fair value reserve	-	-	39,280	39,280
	<u>703,411</u>	<u>(64,641)</u>	<u>422,003</u>	<u>1,060,773</u>
Restricted funds				
Restricted Funds	1,215	-	(991)	224
TOTAL FUNDS	<u><u>704,626</u></u>	<u><u>(64,641)</u></u>	<u><u>421,012</u></u>	<u><u>1,060,997</u></u>

**Chesterfield & District Society for
people with a disability**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

25. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,009,346	(3,681,396)	-	327,950
Designated fund	83,400	(28,627)	-	54,773
Fair value reserve	-	-	39,280	39,280
	<u>4,092,746</u>	<u>(3,710,023)</u>	39,280	422,003
Restricted funds				
Restricted Funds	-	(991)	-	(991)
	<u>4,092,746</u>	<u>(3,711,014)</u>	<u>39,280</u>	<u>421,012</u>

26. RELATED PARTY DISCLOSURES

During the year the Charity paid Excel Automotive Limited, a related party of former trustee Davina Bradley £387 (2020 £6,767) for vehicle repairs. These transactions were undertaken at market rates. At the year end the amount due to Excel Automotive Limited was £nil (2020 £77).

During the year the Charity paid HW Dansie Limited, a related party of trustee Paul Rice, £27,443 (2020 £14,708) for office supplies. These transactions were undertaken at market rates. At the year end the amount due to HW Dansie Limited was £6,360 (2020 £657).

**Chesterfield & District Society for
people with a disability**

**Detailed Statement of Financial Activities
for the year ended 31 March 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	265	276
Grants	77,633	9,001
	77,898	9,277
Other trading activities		
Restaurant income	34	193
Rental income from subsidiary	13,090	13,306
	13,124	13,499
Investment income		
Rent from investment property	26,460	6,000
Donation from subsidiary	26,433	30,571
Deposit account interest	130	131
	53,023	36,702
Charitable activities		
Income from services provided	1,908,289	1,980,934
Total incoming resources	2,052,334	2,040,412
EXPENDITURE		
Other trading activities		
Restaurant costs	168	940
Charitable activities		
Wages	1,270,456	1,456,804
Social security	100,360	105,508
Pensions	31,248	34,572
Rent, rates, light and heat	40,849	55,287
Insurance	10,232	11,956
Activities and volunteers expenses	9,474	7,414
Motor and travelling	17,882	36,989
Staff training	12,165	13,421
Professional fees	31,923	36,289
Carried forward	1,524,589	1,758,240

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**Chesterfield & District Society for
people with a disability**

**Detailed Statement of Financial Activities
for the year ended 31 March 2021**

	2021	2020
	£	£
Charitable activities		
Brought forward		1,758,240
Sundries	1,524,589	5,996
Cleaning	4,729	9,639
Bank charges	5,094	450
Telephone	499	5,302
Postage and stationery	7,459	9,382
Repairs	6,748	22,737
Computer Costs	38,997	3,661
Agency staff	11,906	72,817
Donations paid	-	216
Freehold property	216	51,446
Fixtures and fittings	51,385	15,482
Motor vehicles	11,458	6,257
Computer equipment	12,585	-
Loss on sale of tangible fixed assets	5,376	-
	2,148	1,286
	<u>1,683,189</u>	<u>1,962,911</u>
Other		
Bank interest	10,619	15,133
Other interest	1,579	-
	<u>12,198</u>	<u>15,133</u>
Support costs		
Management		
Advertising	1,234	-
Bad debts	-	5,562
Redundancy and compromise payments	-	16,491
	<u>1,234</u>	<u>22,053</u>
Governance costs		
Auditors' remuneration	7,044	6,144
Total resources expended	<u>1,703,833</u>	<u>2,007,181</u>
Net income before gains and losses	<u>348,501</u>	<u>33,231</u>
Realised recognised gains and losses		
Unrealised gain/loss inv prop	-	39,280
Net income	<u><u>348,501</u></u>	<u><u>72,511</u></u>

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