

**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](http://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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	12,249	-	12,249	77,898
<b>Charitable activities</b>	6				
Charitable activities		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
<b>Total</b>		<u>1,957,065</u>	<u>-</u>	<u>1,957,065</u>	<u>2,052,334</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	122	-	122	168
<b>Charitable activities</b>	8				
Charitable activities		1,746,295	67	1,746,362	1,691,467
Other		11,151	-	11,151	12,198
<b>Total</b>		<u>1,757,568</u>	<u>67</u>	<u>1,757,635</u>	<u>1,703,833</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>199,497</b>	<b>(67)</b>	<b>199,430</b>	<b>348,501</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,060,773	224	1,060,997	712,496
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	15	556,336	633,878
<b>Investments</b>			
Investments	16	1	1
Investment property	17	273,069	240,000
		<u>829,406</u>	<u>873,879</u>
<b>CURRENT ASSETS</b>			
Stocks	18	3,000	3,000
Debtors	19	228,714	251,891
Cash at bank and in hand		829,206	587,993
		<u>1,060,920</u>	<u>842,884</u>
<b>CREDITORS</b>			
Amounts falling due within one year	20	(234,203)	(241,998)
		<u>826,717</u>	<u>600,886</u>
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,656,123	1,474,765
<b>CREDITORS</b>			
Amounts falling due after more than one year	21	(395,696)	(413,768)
		<u>1,260,427</u>	<u>1,060,997</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	25		
Unrestricted funds		1,260,270	1,060,773
Restricted funds		157	224
<b>TOTAL FUNDS</b>		<u>1,260,427</u>	<u>1,060,997</u>

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 £
<b>Cash flows from operating activities</b>		
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/>
<b>Cash flows from investing activities</b>		
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/>
<b>Cash flows from financing activities</b>		
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/>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>241,213</b>	<b>333,940</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b> 2	<b>542,654</b>	<b>208,714</b>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the reporting period</b> 2	<b>783,867</b>	<b>542,654</b>
	<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**

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

**2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

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

**3. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
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>
 <b>Debt</b>			
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>
 <b>Total</b>	<u><u>113,900</u></u>	<u><u>257,742</u></u>	<u><u>371,642</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 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 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**

	<b>2022</b>	2021
	<b>£</b>	£
Donations	<b>790</b>	265
Grants	<b>11,459</b>	77,633
	<u><b>12,249</b></u>	<u>77,898</u>

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

	<b>2022</b>	2021
	<b>£</b>	£
Derbyshire County Council	<b>11,459</b>	-
Furlough grants	-	71,933
Other grants	-	5,700
	<u><b>11,459</b></u>	<u>77,633</u>

**4. OTHER TRADING ACTIVITIES**

	<b>2022</b>	2021
	<b>£</b>	£
Restaurant income	<b>200</b>	34
Rental income from subsidiary	<b>12,864</b>	13,090
	<u><b>13,064</b></u>	<u>13,124</u>

**5. INVESTMENT INCOME**

	<b>2022</b>	2021
	<b>£</b>	£
Rent from investment property	<b>24,000</b>	26,460
Donation from subsidiary	<b>7,210</b>	26,433
Deposit account interest	<b>39</b>	130
	<u><b>31,249</b></u>	<u>53,023</u>

**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**

		<b>2022</b>	2021
	Activity	<b>£</b>	£
Income from services provided	Charitable activities	<b><u>1,900,503</u></b>	<u>1,908,289</u>

**7. RAISING FUNDS**

**Other trading activities**

	<b>2022</b>	2021
	<b>£</b>	£
Purchases	<b><u>122</u></b>	<u>168</u>

**8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 9) £	Totals £
Charitable activities	<b><u>1,735,103</u></b>	<b><u>11,259</u></b>	<b><u>1,746,362</u></b>

**9. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Charitable activities	<b><u>2,715</u></b>	<b><u>8,544</u></b>	<b><u>11,259</u></b>

**10. NET INCOME/(EXPENDITURE)**

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

	<b>2022</b>	2021
	<b>£</b>	£
Depreciation - owned assets	<b>69,635</b>	80,806
Deficit on disposal of fixed assets	<b><u>3,576</u></b>	<u>2,148</u>

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

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

**11. AUDITORS' REMUNERATION**

	<b>2022</b>	2021
	<b>£</b>	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<b><u>8,544</u></b>	<u>7,044</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**

	<b>2022</b>	2021
	<b>£</b>	£
Wages and salaries	<b>1,323,921</b>	1,270,456
Social security costs	<b>109,862</b>	100,360
Other pension costs	<b><u>26,146</u></b>	<u>31,248</u>
	<b><u>1,459,929</u></b>	<u>1,402,064</u>

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

	<b>2022</b>	2021
	<b></b>	
Charity employees	<b><u>62</u></b>	<u>65</u>

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

	<b>2022</b>	2021
	<b></b>	
£60,001 - £70,000	<b><u>1</u></b>	<u>1</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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	77,898	-	77,898
<b>Charitable activities</b>			
Charitable activities	1,908,289	-	1,908,289
Other trading activities	13,124	-	13,124
Investment income	53,023	-	53,023
<b>Total</b>	<u>2,052,334</u>	<u>-</u>	<u>2,052,334</u>
<b>EXPENDITURE ON</b>			
Raising funds	168	-	168
<b>Charitable activities</b>			
Charitable activities	1,691,371	96	1,691,467
Other	12,198	-	12,198
<b>Total</b>	<u>1,703,737</u>	<u>96</u>	<u>1,703,833</u>
<b>NET INCOME/(EXPENDITURE)</b>	348,597	(96)	348,501
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	712,176	320	712,496
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,060,773</u>	<u>224</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**

**15. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2021	<b>1,286,164</b>	<b>345,546</b>	<b>46,699</b>	<b>17,919</b>	<b>1,696,328</b>
Disposals	-	(82,547)	(4,080)	-	(86,627)
At 31 March 2022	<b>1,286,164</b>	<b>262,999</b>	<b>42,619</b>	<b>17,919</b>	<b>1,609,701</b>
<b>DEPRECIATION</b>					
At 1 April 2021	<b>720,929</b>	<b>318,810</b>	<b>17,335</b>	<b>5,376</b>	<b>1,062,450</b>
Charge for year	<b>51,415</b>	<b>6,334</b>	<b>8,123</b>	<b>3,763</b>	<b>69,635</b>
Eliminated on disposal	-	(76,925)	(1,795)	-	(78,720)
At 31 March 2022	<b>772,344</b>	<b>248,219</b>	<b>23,663</b>	<b>9,139</b>	<b>1,053,365</b>
<b>NET BOOK VALUE</b>					
At 31 March 2022	<b>513,820</b>	<b>14,780</b>	<b>18,956</b>	<b>8,780</b>	<b>556,336</b>
At 31 March 2021	565,235	26,736	29,364	12,543	633,878

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 £
<b>MARKET VALUE</b>	
At 1 April 2021 and 31 March 2022	<b>1</b>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<b>1</b>
At 31 March 2021	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:

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

	2022	2021
	£	£
Aggregate capital and reserves	1	1
Profit/(loss) for the year	6,280	(3,200)

	2022	2021
	£	£
Stocks	3,000	3,000

**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
	<u>228,714</u>	<u>251,891</u>

**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
	<u>234,203</u>	<u>241,998</u>

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

	2022	2021
	£	£
Bank loans (see note 22)	<u>395,696</u>	<u>413,768</u>

**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
	<u>61,868</u>	<u>60,325</u>
Amounts falling between one and two years:		
Bank loans	<u>395,696</u>	<u>413,768</u>

**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:

	<b>2022</b>	2021
	<b>£</b>	£
Bank loans	<b><u>412,225</u></b>	<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 £	<b>2022</b> Total funds £	2021 Total funds £
Fixed assets	<b>556,179</b>	<b>157</b>	<b>556,336</b>	633,878
Investments	<b>273,070</b>	-	<b>273,070</b>	240,001
Current assets	<b>1,060,920</b>	-	<b>1,060,920</b>	842,884
Current liabilities	<b>(234,203)</b>	-	<b>(234,203)</b>	(241,998)
Long term liabilities	<b>(395,696)</b>	-	<b>(395,696)</b>	(413,768)
	<b><u>1,260,270</u></b>	<b><u>157</u></b>	<b><u>1,260,427</u></b>	<u>1,060,997</u>

**25. MOVEMENT IN FUNDS**

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

**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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
Restricted Funds	-	(67)	(67)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS</b>	<u><u>1,957,065</u></u>	<u><u>(1,757,635)</u></u>	<u><u>199,430</u></u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
Restricted Funds	320	(96)	224
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS</b>	<u><u>712,496</u></u>	<u><u>348,501</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 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 £
<b>Unrestricted funds</b>			
General fund	2,012,811	(1,690,007)	322,804
Designated fund	39,523	(13,730)	25,793
	<hr/>	<hr/>	<hr/>
	2,052,334	(1,703,737)	348,597
<b>Restricted funds</b>			
Restricted Funds	-	(96)	(96)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>2,052,334</u>	<u>(1,703,833)</u>	<u>348,501</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 £
<b>Unrestricted funds</b>			
General fund	622,487	515,764	1,138,251
Designated fund	89,689	32,330	122,019
	<hr/>	<hr/>	<hr/>
	712,176	548,094	1,260,270
<b>Restricted funds</b>			
Restricted Funds	320	(163)	157
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>712,496</u>	<u>547,931</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**

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 £
<b>Unrestricted funds</b>			
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
<b>Restricted funds</b>			
Restricted Funds	-	(163)	(163)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/> <hr/> 4,009,399	<hr/> <hr/> (3,461,468)	<hr/> <hr/> 547,931

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	790	265
Grants	11,459	77,633
	<hr/> 12,249	<hr/> 77,898
<b>Other trading activities</b>		
Restaurant income	200	34
Rental income from subsidiary	12,864	13,090
	<hr/> 13,064	<hr/> 13,124
<b>Investment income</b>		
Rent from investment property	24,000	26,460
Donation from subsidiary	7,210	26,433
Deposit account interest	39	130
	<hr/> 31,249	<hr/> 53,023
<b>Charitable activities</b>		
Income from services provided	1,900,503	1,908,289
	<hr/> 1,957,065	<hr/> 2,052,334
<b>Total incoming resources</b>		
	<hr/> 1,957,065	<hr/> 2,052,334
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Restaurant costs	122	168
<b>Charitable activities</b>		
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 £
<b>Charitable activities</b>		
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
	<hr/> 1,735,103	<hr/> 1,683,189
<b>Other</b>		
Bank interest	11,006	10,619
Other interest	145	1,579
	<hr/> 11,151	<hr/> 12,198
<b>Support costs</b>		
<b>Management</b>		
Advertising	2,715	1,234
<b>Governance costs</b>		
Auditors' remuneration	8,544	7,044
	<hr/> 1,757,635	<hr/> 1,703,833
<b>Net income</b>	<hr/> <b>199,430</b> <hr/>	<hr/> <b>348,501</b> <hr/>

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