

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**

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

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

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

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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.

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

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**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.

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

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**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).

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

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**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.

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

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**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.



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

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**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.

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

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**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:

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**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**

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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.

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**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)**

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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

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

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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](http://www.frc.org.uk/auditorsresponsibilities).

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

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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 £
<b>Income from:</b>				
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	-
<b>Total income</b>	①	2,358,756	2,358,756	2,099,031
<b>Expenditure on:</b>				
Charitable activities	9,10	2,057,771	2,057,771	1,953,296
Other expenditure	11	3,018	3,018	10,155
<b>Total expenditure</b>	②	2,060,789	2,060,789	1,963,451
<b>Net income before net gains on investments</b>		297,967	297,967	135,580
Net gains on investments	17	1,931	1,931	-
<b>Net movement in funds</b>		299,898	299,898	135,580
<b>Reconciliation of funds:</b>				
Total funds brought forward		1,448,809	1,448,809	1,313,229
Net movement in funds		299,898	299,898	135,580
<b>Total funds carried forward</b>		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 £
<b>Fixed assets</b>			
Tangible assets	15	789,267	564,353
Investment property	16	-	273,069
		<u>789,267</u>	<u>837,422</u>
<b>Current assets</b>			
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>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	20	(239,096)	(120,082)
<b>Net current assets</b>		<u>987,518</u>	<u>646,370</u>
<b>Total assets less current liabilities</b>		<u>1,776,785</u>	<u>1,483,792</u>
Creditors: amounts falling due after more than one year	21	(28,078)	(34,983)
<b>Total net assets</b>		<u><u>1,748,707</u></u>	<u><u>1,448,809</u></u>
<b>Charity funds</b>			
Restricted funds	23	-	-
Unrestricted funds	23	1,748,707	1,448,809
<b>Total funds</b>		<u><u>1,748,707</u></u>	<u><u>1,448,809</u></u>

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.



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

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**CONSOLIDATED BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2025**

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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.

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

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**CHARITY BALANCE SHEET****AS AT 31 MARCH 2025**

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

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.

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

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

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

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

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

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

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**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.

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

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**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 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.

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.

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

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

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**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**

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**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.



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

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

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**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	5,802	5,802	
	<hr/>	<hr/>	

Grants received are amounts received from Derbyshire County Council.

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

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

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**5. Income from charitable activities**

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

**6. Income from other trading activities**

**Income from non charitable trading activities**

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

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

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

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**7. Investment income**

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

**8. Other income**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Sale of fixed assets	<u>178,591</u>	<u><b>178,591</b></u>	<u>-</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**

**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
	<b>2,036,237</b>	<b>1,944,336</b>

**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**

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

**12. Net income/(expenditure)**

This is stated after charging:

	<b>2025 £</b>	<b>2024 £</b>
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	<u>14,900</u>	<u>8,960</u>

**13. Staff costs**

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

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

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

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**13. Staff costs (continued)**

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

	<b>Group 2025 No.</b>	<b>Group 2024 No.</b>	<b>Company 2025 No.</b>	<b>Company 2024 No.</b>
Charity employees	<b>57</b>	61	<b>57</b>	59

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

	<b>Group 2025 No.</b>	<b>Group 2024 No.</b>
In the band £70,001 - £80,000	<b>1</b>	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**  
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**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 £
<b>Cost</b>					
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	1,117,225	95,746	341,708	25,074	1,579,753
<b>Depreciation</b>					
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	501,100	57,479	213,834	18,073	790,486
<b>Net book value</b>					
At 31 March 2025	616,125	38,267	127,874	7,001	789,267
At 31 March 2024	421,423	59,024	73,934	9,972	564,353



**CHESTERFIELD & DISTRICT SOCIETY FOR PEOPLE WITH A DISABILITY**  
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**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 £
<b>Cost</b>					
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
<b>Depreciation</b>					
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
<b>Net book value</b>					
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 £nil (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.

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

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**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)
	<hr/>
At 31 March 2025	-
	<hr/>

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 £
<b><i>Charity</i></b>	
<b><i>Cost or valuation</i></b>	
At 1 April 2024	1
	<hr/>
At 31 March 2025	1
	<hr/>
<b><i>Net book value</i></b>	
At 31 March 2025	1
	<hr/>
At 31 March 2024	1
	<hr/>

**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 £
<b>Due within one year</b>				
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
	<b>134,570</b>	<b>114,772</b>	<b>194,516</b>	<b>188,560</b>

**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**

	<b>Group</b>	<b>Group</b>	<b>Company</b>	<b>Company</b>
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>as restated</b>	<b>£</b>	<b>as restated</b>
		<b>£</b>		<b>£</b>
Trade creditors	<b>6,639</b>	8,123	<b>6,639</b>	8,123
Amounts owed to group undertakings	-	-	<b>17,481</b>	4,369
Other taxation and social security	<b>27,509</b>	27,373	<b>27,509</b>	27,374
Hire purchase contracts (note 22)	<b>6,905</b>	3,887	<b>6,905</b>	3,887
Other creditors	<b>84,107</b>	2,538	<b>82,507</b>	938
Accruals and deferred income	<b>113,936</b>	78,161	<b>113,936</b>	78,161
	<b>239,096</b>	120,082	<b>254,977</b>	122,852
			<b>Group</b>	<b>Group</b>
			<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
Deferred income at 1 April 2024			<b>3,778</b>	-
Resources deferred during the year			-	3,778
			<b>3,778</b>	3,778

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

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

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

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**22. Hire purchase contracts**

	2025 £	2024 £
<b>Net obligations repayable:</b>		
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 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Designated fund	158,026	-	-	(158,026)	-	-
<b>General funds</b>						
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>
<b>Total Unrestricted funds</b>	<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>

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**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 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Designated fund	132,678	34,603	(9,255)	-	158,026
<b>General funds</b>					
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
<b>Total Unrestricted funds</b>	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

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**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	<b>789,267</b>
Current assets	1,226,614	<b>1,226,614</b>
Creditors due within one year	(239,096)	<b>(239,096)</b>
Creditors due in more than one year	(28,078)	<b>(28,078)</b>
<b>Total</b>	<u>1,748,707</u>	<u><b>1,748,707</b></u>

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**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)
<b>Total</b>	<b>1,448,809</b>	<b>1,448,809</b>

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



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**27. Analysis of cash and cash equivalents**

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

**28. Analysis of changes in net debt**

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

**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:

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

**30. Related party transactions**

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

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**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.