

THE ABBEYFIELD KNUTSFORD SOCIETY LTD

England & Wales · Charity number 247343

Details

Status	Registered
Legal form	Charitable company
Company number	00850545
Registered	1966-03-15
Register	View on the Charity Commission register

Contact

Address	Abbeyfield House 23c Bexton Road Knutsford WA16 0EE
Phone	01565632719
Email	secretary@abbeyfieldknutsford.org
Website	www.abbeyfield.com/knutsford

Activities

Objects: TO RELIEVE AGED, IMPOTENT AND POOR PEOPLE OF ALL CLASSES.... FOR LONELY NEGLECTED OLD OR HANDICAPPED PEOPLE. (FOR FURTHER DETAILS SEE CLAUSE 3 OF MEMORANDUM)

Activities: Provision of accommodation for lonely and elderly people in accordance with the aims and principles of the national Abbeyfield Society

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Accommodation/housing
- **Who:** Elderly/old People

Geography

- **Area of benefit:** KNUTSFORD AND ELSEWHERE.
- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£185,299	£164,472	-	-
2024-07-31	£175,900	£254,221	-	-
2023-07-31	£218,703	£146,274	-	-
2022-07-31	£142,965	£144,491	-	-
2021-07-31	£131,455	£125,888	-	-

Trustees

Name	Role	Appointed
Colin Harvey		2024-08-27
Dr Ailsa Parry		2024-08-27
Dr Gail Leicester		2021-01-19
Nicola Leyland		2024-08-27
ROBERT STEPHENS		2018-08-28
Simon Noblet		2021-01-19
Stewart Fraser		2020-06-26

THE ABBEYFIELD KNUTSFORD SOCIETY LTD

England & Wales - Charity number 247343

Accounts

COMPANY NO. 850545

CHARITY NO. 247343

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED

(COMPANY LIMITED BY GUARANTEE)

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST JULY 2025

**ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
(COMPANY LIMITED BY GUARANTEE)**

COMPANY INFORMATION

DIRECTORS	Mr S Fraser Mrs A J Cartmel Mr R B R Stephens Dr G Leicester Mrs Rebecca Lunney (resigned 02/06/2025) Mr S Noblet Mrs N Leyland Ms A Parry Mr L Tilley Mr C Harvey
SECRETARY	Mrs T E Warburton
COMPANY NUMBER	850545
CHARITY COMMISSION REGISTERED NUMBER	247343
REGISTERED OFFICE	Abbeyfield House 23c Bexton Road Knutsford Cheshire WA16 0EE
BANKERS	Barclays Bank Plc Jordangate Macclesfield Cheshire

**ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2025**

C O N T E N T S

1	Directors' report
2	Independent examiners report
3	Statement of financial activities
4	Balance sheet
5 & 6	Notes to the financial statements
7	Detailed Income & Expenditure Account

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
COMPANY NUMBER: 850545
DIRECTORS' REPORT
FOR THE YEAR ENDED 31ST JULY 2025

The directors present their report together with the financial statements for the year ended 31st July 2025.

Principal activity

The principal activity of the company is to provide accommodation for lonely and elderly people in accordance with the aims and principles of Abbeyfield England. The company is a registered charity limited by guarantee and therefore does not have a share capital.

Results for the year

Details of the results for the year are shown in the financial statements and notes on pages 3 to 7. We were fully occupied all year which resulted in an operational surplus.

Directors

The directors who served during the year are as follows:-

Mr S Fraser
Mrs A J Cartmel
Mr. R. B. R. Stephens
Dr G Leicester
Mrs R S Lunney (resigned 02/06/2025)
Mr S Noblet
Mrs N Leyland
Ms A Parry
Mr L Tilley
Mr C Harvey

Small company rules

The report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on 11th November 2025 and signed on its behalf.

S Fraser
Director

**INDEPENDENT EXAMINERS REPORT ON THE ACCOUNTS OF
ABBAYFIELD KNUTSFORD SOCIETY LIMITED
FOR THE YEAR ENDED 31ST JULY 2025
SET OUT ON PAGES 3 TO 7
CHARITY NUMBER 247343 COMPANY NUMBER 850545**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st July 2025.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of our examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- * accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
the accounts do not accord with such records; or
- * the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- * the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

N D O'Brien FCA
1 Church Mews
Churchill Way
Macclesfield
Cheshire.
SK11 6AY



18th December 2025

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2025

	Notes	Restricted Funds 2025 £	Designated Fund 2025	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOME RESOURCES	1					
Donations received		-		614	614	812
Charitable trading income		-	-	177,777	177,777	167,344
Investment income		-	-	6,568	6,568	7,744
Sundry Income				340	340	0
TOTAL INCOMING RESOURCES		<u>-</u>	<u>-</u>	<u>185,299</u>	<u>185,299</u>	<u>175,900</u>
RESOURCES EXPENDED						
Direct charitable expenditure		-	-	89,203	89,203	84,353
Establishment, management and governance		-	-	75,269	75,269	73,377
Property refurbishment costs		-	-	0	0	96,491
TOTAL RESOURCES EXPENDED		<u>-</u>	<u>-</u>	<u>164,472</u>	<u>164,472</u>	<u>254,221</u>
NET INFLOW/(OUTFLOW) OF RESOURCES		-	-	20,827	20,827	(78,321)
Total funds brought forward		<u>371,210</u>	-	<u>136,151</u>	<u>507,361</u>	<u>585,682</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>371,210</u></u>	<u>-</u>	<u><u>156,978</u></u>	<u><u>528,188</u></u>	<u><u>507,361</u></u>

The notes on pages 5, 6 and 7 form part of these financial statements.

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
COMPANY NUMBER: 850545 (England & Wales)
BALANCE SHEET
AS AT 31ST JULY 2025

	Notes	2025 £	£	2024 £
TANGIBLE FIXED ASSETS	3			
Freehold property		371,210		371,210
CURRENT ASSETS				
Santander shares		500		500
Cash at bank and in hand		<u>160,421</u>		154,828
		<u>160,921</u>		<u>155,328</u>
CREDITORS: amounts falling due within one year:				
Accrued expenses		3,943		19,177
		<u>3,943</u>		<u>19,177</u>
NET CURRENT ASSETS		<u>156,978</u>		<u>136,151</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>528,188</u>		<u>507,361</u>
CAPITAL AND RESERVES				
Restricted funds	4	371,210		371,210
Unrestricted funds	5	<u>156,978</u>		<u>136,151</u>
		<u>528,188</u>		<u>507,361</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provision of Section 477 of the Companies Act 2006. Members have not required the company, under Section 476 of the Companies Act 2006, to obtain an audit for the year ended 31st July 2025. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Sections 386 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31st July 2025 and of its surplus for the year then ended in accordance with the requirements of Section 396, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board on 11th November 2025 and signed on its behalf.

S Fraser
Director

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2025

1 ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they adopt the going-concern basis in preparing the financial statements.

Company Status

The charity is a company limited by guarantee. If the charity is dissolved the trustees/members, along with any person that ceased to be a trustee/member within twelve months of the dissolution, must contribute such sum (not exceeding £1 each) as may be demanded of them towards payments of the debts and liabilities of the charity incurred before they ceased to be a trustee/member.

Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated Funds are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects. Any amounts not utilised are carried forward where the specific purpose or project remains part of the charity's objectives.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Resources Expended

Resources expended are allocated to the particular activities to which they relate. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Tangible Fixed Assets and Depreciation

The directors consider it appropriate to write off the value of furniture, equipment and fittings. The value of such assets would not be recoverable and only serves to distort the reserves available for the general purposes of the Society. Accordingly all expenditure on renewing or replacing the contents of the company's premises will be written off against income as incurred.

No depreciation is charged on the freehold property as in the opinion of the directors it would be immaterial. In accordance with Financial Reporting Standard No 11, the directors have undertaken an impairment review of the property and consider its value to be not less than cost as stated on the balance sheet.

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2025

2 TAXATION

As the company's activities are for charitable purposes, there is no liability to corporation tax.

3 TANGIBLE FIXED ASSETS

	Freehold Property £
COST	
At 31st July 2024 and 31st July 2025	<u>371,210</u>
DEPRECIATION	
At 31st July 2024 and 31st July 2025	<u>-</u>
NET BOOK VALUE	
At 31st July 2024 and 31st July 2025	<u><u>371,210</u></u>

4 RESTRICTED FUNDS

These funds represent the proportion of the company's total reserves that are committed to the freehold property and are not therefore available for the general activities of the charity.

5 UNRESTRICTED FUNDS

In accordance with good practice and the Charity Commission's Statement of Recommended Practice, the society maintains sufficient funds to fund fixed costs for a minimum of six months in the event of operations ceasing.

6 COMPANY LIMITED BY GUARANTEE

Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the Company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

**ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
DRAFT INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2025**

	2025	2024 £
INCOME FROM RESIDENTS	177,777	167,344
LESS DIRECT COSTS		
Food costs	20,535	20,201
Wages and salaries	68,669	64,152
Staff pensions	2,514	2,756
Telephone and Internet	815	863
Water rates and council tax	6,845	5,202
Gardening	384	451
Insurance	3,928	5,120
Light and heat	12,740	14,962
Repairs and maintenance	12,200	8,825
Replacement of equipment	14,687	8,237
Cleaning	2,550	2,178
Bird Food	19	51
	<u>145,886</u>	<u>132,998</u>
GENERAL ADMINISTRATIVE EXPENSES		
Travelling, conferences etc.	342	134
Stationery, postage, advertising	1,013	947
Administrative salary	5,467	5,384
Abbeyfields affiliation fee	4,062	6,899
Residents' outings	1,324	1,002
Conservatory refurb Fees		4,900
Trustlink	5,940	5,059
Sundry expenses	439	407
	<u>18,586</u>	<u>24,732</u>
	164,472	157,730
OPERATING SURPLUS FOR THE YEAR	13,305	9,614
INCOME FROM OTHER SOURCES:		
Interest received on bank deposits	6,550	7,729
Income from investments	18	15
Application Fee & Sundry Income	340	
General donations received	614	812
	<u>7,522</u>	<u>8,556</u>
TOTAL OF OTHER INCOME	7,522	8,556
SURPLUS AFTER INVESTMENT INCOME AND GENERAL DONATIONS	20,827	18,170
LESS COST OF CAPITAL/REFURBISHMENT WORK:		(46,491)
NET SURPLUS/ (DEFICIT) FOR THE YEAR	<u>20,827</u>	<u>(28,321)</u>

THE ABBEYFIELD KNUTSFORD SOCIETY LTD

England & Wales - Charity number 247343

Accounts

COMPANY NO. 850545

CHARITY NO. 247343

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED

(COMPANY LIMITED BY GUARANTEE)

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST JULY 2024

**ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
(COMPANY LIMITED BY GUARANTEE)**

COMPANY INFORMATION

DIRECTORS

S Fraser
Mrs A J Cartmel
R B R Stephens
Dr G Leicester
Mrs R S Lunney
S Noblet

SECRETARY

Mrs T E Warburton

COMPANY NUMBER

850545

**CHARITY COMMISSION
REGISTERED NUMBER**

247343

REGISTERED OFFICE

Abbeyfield House
23c Bexton Road
Knutsford
Cheshire
WA16 0EE

BANKERS

Barclays Bank Plc
The Library, Jordangate
Macclesfield
Cheshire
SK10 1EE

**ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2024**

C O N T E N T S

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ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
COMPANY NUMBER: 850545
DIRECTORS' REPORT
FOR THE YEAR ENDED 31ST JULY 2024

The directors present their report together with the financial statements for the year ended 31st July 2024.

Principal activity

The principal activity of the company is to provide accommodation for lonely and elderly people in accordance with the aims and principles of Abbeyfield England. The company is a registered charity limited by guarantee and therefore does not have a share capital.

Results for the year

Details of the results for the year are shown in the financial statements and notes on pages 3 to 7. We replaced the conservatory with a brick built extension. This utilised in full the donation received in the previous financial year. We made an operational surplus for the year as we were mainly fully occupied.

Directors

The directors who served during the year are as follows:-

S Fraser
Mrs A J Cartmel
R B R Stephens
Dr G Leicester
Mrs R S Lunney
Mr S Noblet

Small company rules

The report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on 5th November 2024 and signed on its behalf.

S Fraser
Director

**INDEPENDENT EXAMINERS REPORT ON THE ACCOUNTS OF
ABBEYFIELD KNUTSFORD SOCIETY LIMITED
FOR THE YEAR ENDED 31ST JULY 2024
SET OUT ON PAGES 3 TO 7
CHARITY NUMBER 247343 COMPANY NUMBER 850545**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st July 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

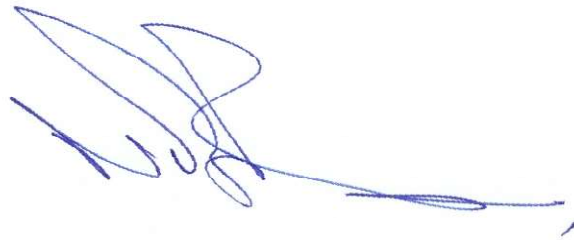
Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of our examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- * accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
the accounts do not accord with such records; or
- * the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- * the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



N D O'Brien FCA
1 Church Mews
Churchill Way
Macclesfield
Cheshire.
SK11 6AY

5th January 2025

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2024

	Notes	Restricted Funds 2024 £	Designated Fund 2024	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME RESOURCES	1					
Donations received		-		812	812	53,027
Charitable trading income		-	-	167,344	167,344	162,839
Investment income		-	-	7,744	7,744	2,837
TOTAL INCOMING RESOURCES		-	-	175,900	175,900	218,703
RESOURCES EXPENDED						
Direct charitable expenditure		-	-	84,353	84,353	78,227
Establishment, management and governance		-	-	73,377	73,377	63,532
Property refurbishment costs		-	50,000	46,491	96,491	4,515
TOTAL RESOURCES EXPENDED		-	50,000	204,221	254,221	146,274
NET INFLOW/(OUTFLOW) OF RESOURCES		-	(50,000)	(28,321)	(78,321)	72,429
Total funds brought forward		371,210	50,000	164,472	585,682	513,253
TOTAL FUNDS CARRIED FORWARD		371,210	-	136,151	507,361	585,682

The notes on pages 5, 6 and 7 form part of these financial statements.

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
COMPANY NUMBER: 850545 (England & Wales)
BALANCE SHEET
AS AT 31ST JULY 2024

	Notes	£	2024 £	2023 £
TANGIBLE FIXED ASSETS	3			
Freehold property			371,210	371,210
CURRENT ASSETS				
Santander shares		500		500
Cash at bank and in hand		154,828		217,254
		<u>155,328</u>		<u>217,754</u>
CREDITORS: amounts falling due within one year:				
Accrued expenses		19,177		2,682
Refunds owing to residents		-		600
		<u>19,177</u>		<u>3,282</u>
NET CURRENT ASSETS			<u>136,151</u>	<u>214,472</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>507,361</u>	<u>585,682</u>
CAPITAL AND RESERVES				
Restricted funds	4		371,210	371,210
Designated fund	5		-	50,000
Unrestricted funds	6		<u>136,151</u>	<u>164,472</u>
			<u>507,361</u>	<u>585,682</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provision of Section 477 of the Companies Act 2006. Members have not required the company, under Section 476 of the Companies Act 2006, to obtain an audit for the year ended 31st July 2024. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Sections 386 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31st July 2024 and of its surplus for the year then ended in accordance with the requirements of Section 396, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board on 5th November 2024 and signed on its behalf.

S Fraser
Director

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2024

1 ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they adopt the going-concern basis in preparing the financial statements.

Company Status

The charity is a company limited by guarantee. If the charity is dissolved the trustees/members, along with any person that ceased to be a trustee/member within twelve months of the dissolution, must contribute such sum (not exceeding £1 each) as may be demanded of them towards payments of the debts and liabilities of the charity incurred before they ceased to be a trustee/member.

Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated Funds are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects. Any amounts not utilised are carried forward where the specific purpose or project remains part of the charity's objectives.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Resources Expended

Resources expended are allocated to the particular activities to which they relate. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Tangible Fixed Assets and Depreciation

The directors consider it appropriate to write off the value of furniture, equipment and fittings. The value of such assets would not be recoverable and only serves to distort the reserves available for the general purposes of the Society. Accordingly all expenditure on renewing or replacing the contents of the company's premises will be written off against income as incurred.

No depreciation is charged on the freehold property as in the opinion of the directors it would be immaterial. In accordance with Financial Reporting Standard No 11, the directors have undertaken an impairment review of the property and consider its value to be not less than cost as stated on the balance sheet.

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2024

2 TAXATION

As the company is exempt from Corporation Tax as its activities are exclusively for charitable purposes.

3 TANGIBLE FIXED ASSETS

	Freehold Property £
COST	
At 31st July 2023 and 31st July 2024	<u>371,210</u>
DEPRECIATION	
At 31st July 2023 and 31st July 2024	<u>-</u>
NET BOOK VALUE	
At 31st July 2023 and 31st July 2024	<u><u>371,210</u></u>

4 RESTRICTED FUNDS

These funds represent the proportion of the company's total reserves that are committed to the freehold property and are not therefore available for the general activities of the charity.

5 DESIGNATED FUND

The designated funds of £50,000 that was allocated in 22/23 has now been spent during 23/24 for the new build to create a new lounge room in place of the old conservatory.

6 UNRESTRICTED FUNDS

In accordance with good practice and the Charity Commission's Statement of Recommended Practice, the society maintains sufficient funds to fund fixed costs for a minimum of six months in the event of operations ceasing.

6 COMPANY LIMITED BY GUARANTEE

Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the Company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2024

	2024	2023 £
INCOME FROM RESIDENTS	167,344	<u>162,839</u>
LESS DIRECT COSTS		
Food costs	20,201	18,122
Wages and salaries	64,152	61,105
Staff pensions	2,756	2,573
Telephone and Internet	863	982
Water rates and council tax	5,202	6,618
Gardening	451	570
Insurance	5,120	3,869
Light and heat	14,962	14,740
Repairs and maintenance	8,825	6,467
Replacement of equipment	8,237	6,502
Cleaning	2,178	2,071
Fish tank and flowers	51	84
	<u>132,998</u>	<u>123,702</u>
GENERAL ADMINISTRATIVE EXPENSES		
Travelling, conferences etc.	134	14
Stationery, postage, advertising	947	850
Administrative salary	5,384	4,916
Abbeyfields affiliation fee	6,899	3,597
Residents' outings	1,002	655
Conservatory refurb Fees	4,900	2,400
Trustlink	5,059	4,763
Sundry expenses	407	864
	<u>24,732</u>	<u>18,058</u>
	<u>157,730</u>	<u>141,760</u>
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR	9,614	21,079
INCOME FROM OTHER SOURCES:		
Interest received on bank deposits	7,728	2,827
Income from investments	15	11
General donations received	812	53,027
	<u>8,556</u>	<u>55,865</u>
TOTAL OF OTHER INCOME	<u>8,556</u>	<u>55,865</u>
SURPLUS AFTER INVESTMENT INCOME AND GENERAL DONATIONS	18,170	76,944
LESS COST OF CAPITAL/REFURBISHMENT WORK:		(4,515)
Room 7	(8,620)	
New Lounge Room	(74,395)	
Patio rear	(13,476)	
	<u>(96,491)</u>	
Less: transferred from designated reserve	<u>50,000</u>	
	(46,491)	
NET (DEFICIT)/SURPLUS FOR THE YEAR	<u>(28,321)</u>	<u>72,429</u>

THE ABBEYFIELD KNUTSFORD SOCIETY LTD

England & Wales - Charity number 247343

Accounts

COMPANY NO. 850545
CHARITY NO. 247343

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED

(COMPANY LIMITED BY GUARANTEE)

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST JULY 2023

**ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
(COMPANY LIMITED BY GUARANTEE)**

C O M P A N Y I N F O R M A T I O N

DIRECTORS

S Fraser
Mrs A J Cartmel
R B R Stephens
Dr G Leicester
Mrs R S Lunney
S Noblet

SECRETARY

Mrs T E Warburton

COMPANY NUMBER

850545

**CHARITY COMMISSION
REGISTERED NUMBER**

247343

REGISTERED OFFICE

Abbeyfield House
23c Bexton Road
Knutsford
Cheshire
WA16 0EE

BANKERS

Barclays Bank Plc
King Street
Knutsford
Cheshire

**ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2023**

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1	Directors' report
2	Independent examiners report
3	Statement of financial activities
4	Balance sheet
5 & 6	Notes to the financial statements
7	Detailed Income & Expenditure Account

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
COMPANY NUMBER: 850545
DIRECTORS' REPORT
FOR THE YEAR ENDED 31ST JULY 2023

The directors present their report together with the financial statements for the year ended 31st July 2023.

Principal activity

The principal activity of the company is to provide accommodation for lonely and elderly people in accordance with the aims and principles of Abbeyfield England. The company is a registered charity limited by guarantee and therefore does not have a share capital.

Results for the year

Details of the results for the year are shown in the financial statements and notes on pages 3 to 7. We were fully occupied all year which resulted in an operational surplus and we were the beneficiary of a substantial donation which has resulted in a significant Net Surplus.

The donation will be used to replace the conservatory in the coming year.

Directors

The directors who served during the year are as follows:-

S Fraser
Mrs A J Cartmel
R B R Stephens
Dr G Leicester
Mrs R S Lunney
Mr S Noblet

Small company rules

The report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on 14th November 2023 and signed on its behalf.

S Fraser
Director

**INDEPENDENT EXAMINERS REPORT ON THE ACCOUNTS OF
ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
FOR THE YEAR ENDED 31ST JULY 2023
SET OUT ON PAGES 3 TO 7
CHARITY NUMBER 247343 COMPANY NUMBER 850545**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st July 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of our examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- * accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- ## the accounts do not accord with such records; or
- * the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- * the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

N D O'Brien FCA
1 Church Mews
Churchill Way
Macclesfield
Cheshire.
SK11 6AY



19th December 2023

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2023

	Notes	Restricted Funds 2023 £	Designated Fund 2023	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOME RESOURCES	1					
Donations received		-	50,000	3,027	53,027	606
Charitable trading income		-	-	162,839	162,839	142,099
Investment income		-	-	2,837	2,837	260
TOTAL INCOMING RESOURCES		<u>-</u>	<u>50,000</u>	<u>168,703</u>	<u>218,703</u>	<u>142,965</u>
RESOURCES EXPENDED						
Direct charitable expenditure		-	-	78,227	78,227	79,083
Establishment, management and governance		-	-	63,532	63,532	63,512
Property refurbishment costs		-	-	4,515	4,515	1,896
TOTAL RESOURCES EXPENDED		<u>-</u>	<u>-</u>	<u>146,274</u>	<u>146,274</u>	<u>144,491</u>
NET INFLOW/(OUTFLOW) OF RESOURCES		-	50,000	22,429	72,429	(1,526)
Total funds brought forward		371,210	-	142,043	513,253	514,779
TOTAL FUNDS CARRIED FORWARD		<u>371,210</u>	<u>50,000</u>	<u>164,472</u>	<u>585,682</u>	<u>513,253</u>

The notes on pages 5, 6 and 7 form part of these financial statements.

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
COMPANY NUMBER: 850545 (England & Wales)
BALANCE SHEET
AS AT 31ST JULY 2023

	Notes	£	2023 £	2022 £
TANGIBLE FIXED ASSETS	3			
Freehold property			371,210	371,210
CURRENT ASSETS				
Santander shares		500		500
Cash at bank and in hand		217,254		145,158
		<u>217,754</u>		<u>145,658</u>
CREDITORS: amounts falling due within one year:				
Accrued expenses		2,682		3,615
Refunds owing to residents		600		-
		<u>3,282</u>		<u>3,615</u>
NET CURRENT ASSETS			<u>214,472</u>	<u>142,043</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>585,682</u>	<u>513,253</u>
CAPITAL AND RESERVES				
Restricted funds	4		371,210	371,210
Designated fund	5		50,000	-
Unrestricted funds	6		164,472	142,043
			<u>585,682</u>	<u>513,253</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provision of Section 477 of the Companies Act 2006. Members have not required the company, under Section 476 of the Companies Act 2006, to obtain an audit for the year ended 31st July 2023. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Sections 386 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31st July 2023 and of its surplus for the year then ended in accordance with the requirements of Section 396, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board on 14th November 2023 and signed on its behalf.

S Fraser
Director

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2023

1 ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they adopt the going-concern basis in preparing the financial statements.

Company Status

The charity is a company limited by guarantee. If the charity is dissolved the trustees/members, along with any person that ceased to be a trustee/member within twelve months of the dissolution, must contribute such sum (not exceeding £1 each) as may be demanded of them towards payments of the debts and liabilities of the charity incurred before they ceased to be a trustee/member.

Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated Funds are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects. Any amounts not utilised are carried forward where the specific purpose or project remains part of the charity's objectives.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Resources Expended

Resources expended are allocated to the particular activities to which they relate. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Tangible Fixed Assets and Depreciation

The directors consider it appropriate to write off the value of furniture, equipment and fittings. The value of such assets would not be recoverable and only serves to distort the reserves available for the general purposes of the Society. Accordingly all expenditure on renewing or replacing the contents of the company's premises will be written off against income as incurred.

No depreciation is charged on the freehold property as in the opinion of the directors it would be immaterial. In accordance with Financial Reporting Standard No 11, the directors have undertaken an impairment review of the property and consider its value to be not less than cost as stated on the balance sheet.

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2023

2 TAXATION

As the company's activities are for charitable purposes, there is no liability to corporation tax.

3 TANGIBLE FIXED ASSETS

	Freehold Property £
COST	
At 31st July 2022 and 31st July 2023	<u>371,210</u>
DEPRECIATION	
At 31st July 2022 and 31st July 2023	<u>-</u>
NET BOOK VALUE	
At 31st July 2022 and 31st July 2023	<u><u>371,210</u></u>

4 RESTRICTED FUNDS

These funds represent the proportion of the company's total reserves that are committed to the freehold property and are not therefore available for the general activities of the charity.

5 DESIGNATED FUND

This fund represents a donation towards major structural work to be done at the property in the coming year.

6 UNRESTRICTED FUNDS

In accordance with good practice and the Charity Commission's Statement of Recommended Practice, the society maintains sufficient funds to fund fixed costs for a minimum of six months in the event of operations ceasing.

6 COMPANY LIMITED BY GUARANTEE

Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the Company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
DRAFT INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2023

	2023	2022 £
INCOME FROM RESIDENTS	162,839	142,099
LESS DIRECT COSTS		
Food costs	18,122	17,110
Wages and salaries	61,105	61,973
Staff pensions	2,573	2,286
Telephone and Internet	982	1,042
Water rates and council tax	6,618	7,088
Gardening	570	1,520
Insurance	3,869	3,876
Light and heat	14,740	7,735
Repairs and maintenance	6,467	11,440
Replacement of equipment	6,502	11,391
Cleaning	2,071	1,699
Fish tank and flowers	84	111
	<u>123,702</u>	<u>127,271</u>
GENERAL ADMINISTRATIVE EXPENSES		
Travelling, conferences etc.	14	437
Stationery, postage, advertising	850	716
Administrative salary	4,916	5,300
Abbeyfields affiliation fee	3,597	3,547
Residents' outings	655	982
Conservatory refurb Fees	2,400	-
Trustlink	4,763	3,629
Sundry expenses	864	713
	<u>18,058</u>	<u>15,324</u>
	141,760	142,595
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR	21,079	(496)
INCOME FROM OTHER SOURCES:		
Interest received on bank deposits	2,827	251
Income from investments	11	9
General donations received	53,027	606
	<u>55,864</u>	<u>866</u>
TOTAL OF OTHER INCOME	55,864	866
SURPLUS AFTER INVESTMENT INCOME AND GENERAL DONATIONS	76,944	370
LESS COST OF CAPITAL/REFURBISHMENT WORK:		
HMO costs		(996)
Room 2 Ensuite	(4,515)	
conservatory		(900)
NET SURPLUS/ (DEFICIT) FOR THE YEAR	<u>72,429</u>	<u>(1,526)</u>

THE ABBEYFIELD KNUTSFORD SOCIETY LTD

England & Wales - Charity number 247343

Accounts

COMPANY NO. 850545

CHARITY NO. 247343

ABBEYFIELD KNUTSFORD SOCIETY LIMITED

(COMPANY LIMITED BY GUARANTEE)

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST JULY 2022

**ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
(COMPANY LIMITED BY GUARANTEE)**

COMPANY INFORMATION

DIRECTORS

S Fraser
Mrs A J Cartmel
R B R Stephens
Dr G Leicester
Mrs R S Lunney
S Noblet

SECRETARY

Mrs T E Warburton

COMPANY NUMBER

850545

**CHARITY COMMISSION
REGISTERED NUMBER**

247343

REGISTERED OFFICE

Abbeyfield House
23c Bexton Road
Knutsford
Cheshire
WA16 0EE

BANKERS

Barclays Bank Plc
King Street
Knutsford
Cheshire

**ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2022**

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ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
COMPANY NUMBER: 850545
DIRECTORS' REPORT
FOR THE YEAR ENDED 31ST JULY 2022

The directors present their report together with the financial statements for the year ended 31st July 2022.

Principal activity

The principal activity of the company is to provide accommodation for lonely and elderly people in accordance with the aims and principles of the national Abbeyfield Society. The company is a registered charity limited by guarantee and therefore does not have a share capital.

Results for the year

Details of the results for the year are shown in the financial statements and notes on pages 3 to 7. Despite periods of unoccupancy for some of the rooms, an operating surplus was achieved. The directors are confident that the company has adequate reserves to continue in operational existence for the foreseeable future.

Directors

The directors who served during the year are as follows:-

S Fraser
Mrs A J Cartmel
Mrs R S Lunney
R B R Stephens
Dr G Leicester
S Noblet

Small company rules

The report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on 22 November 2022 and signed on its behalf.

S Fraser
Director

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2022

	Notes	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOME RESOURCES	1				
Donations received		-	606	606	2368
Charitable trading income		-	142,099	142,099	129028
Investment income		-	260	260	59
TOTAL INCOMING RESOURCES		<u>-</u>	<u>142,965</u>	<u>142,965</u>	<u>131455</u>
RESOURCES EXPENDED					
Direct charitable expenditure		-	79,083	79,083	76807
Establishment, management and governance		-	63,512	63,512	44891
Property refurbishment costs		-	1,896	1,896	4190
TOTAL RESOURCES EXPENDED		<u>-</u>	<u>144,491</u>	<u>144,491</u>	<u>125888</u>
NET INFLOW OF RESOURCES		-	(1,526)	(1,526)	5567
Total funds brought forward		<u>371,210</u>	<u>143,569</u>	<u>514,779</u>	<u>509212</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>371,210</u></u>	<u><u>142,043</u></u>	<u><u>513,253</u></u>	<u><u>514779</u></u>

The notes on pages 5, 6 and 7 form part of these financial statements.

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
COMPANY NUMBER: 850545 (England & Wales)
BALANCE SHEET
AS AT 31ST JULY 2022

	Notes	£	2022 £	2021 £
TANGIBLE FIXED ASSETS	3			
Freehold property			371,210	371,210
CURRENT ASSETS				
Santander shares		500		500
Cash at bank and in hand		<u>145,158</u>		<u>145,177</u>
		<u>145,658</u>		<u>145,677</u>
CREDITORS: amounts falling due within one year:				
Accrued expenses		3,615		2,108
Refunds owing to residents		<u>-</u>		<u>0</u>
		<u>3,615</u>		<u>2,108</u>
NET CURRENT ASSETS			<u>142,043</u>	<u>143,569</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>513,253</u>	<u>514,779</u>
CAPITAL AND RESERVES				
Restricted funds	4		371,210	371,210
Unrestricted funds	5		<u>142,043</u>	<u>143,569</u>
			<u>513,253</u>	<u>514,779</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provision of Section 477 of the Companies Act 2006. Members have not required the company, under Section 476 of the Companies Act 2006, to obtain an audit for the year ended 31st July 2022. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Sections 386 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31st July 2022 and of its surplus for the year then ended in accordance with the requirements of Section 396, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board on 22 November 2022 and signed on its behalf.

S Fraser
Director

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2022

1 ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they adopt the going-concern basis in preparing the financial statements.

Company Status

The charity is a company limited by guarantee. If the charity is dissolved the trustees/members, along with any person that ceased to be a trustee/member within twelve months of the dissolution, must contribute such sum (not exceeding £1 each) as may be demanded of them towards payments of the debts and liabilities of the charity incurred before they ceased to be a trustee/member.

Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated Funds are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects. Any amounts not utilised are carried forward where the specific purpose or project remains part of the charity's objectives.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Resources Expended

Resources expended are allocated to the particular activities to which they relate. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Tangible Fixed Assets and Depreciation

The directors consider it appropriate to write off the value of furniture, equipment and fittings. The value of such assets would not be recoverable and only serves to distort the reserves available for the general purposes of the Society. Accordingly all expenditure on renewing or replacing the contents of the company's premises will be written off against income as incurred.

No depreciation is charged on the freehold property as in the opinion of the directors it would be immaterial. In accordance with Financial Reporting Standard No 11, the directors have undertaken an impairment review of the property and consider its value to be not less than cost as stated on the balance sheet.

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2022

2 TAXATION

As the company's activities are for charitable purposes, there is no liability to corporation tax.

3 TANGIBLE FIXED ASSETS

	Freehold Property £
COST	
At 1st August 2021	<u>371,210</u>
At 31st July 2022	<u>371,210</u>
DEPRECIATION	
At 1st August 2021	<u>-</u>
At 31st July 2022	<u>-</u>
NET BOOK VALUE	
At 31st July 2022	<u><u>371,210</u></u>
At 31st July 2021	<u><u>371,210</u></u>

4 RESTRICTED FUNDS

These funds represent the proportion of the company's total reserves that are committed to the freehold property and are not therefore available for the general activities of the charity.

5 UNRESTRICTED FUNDS

In accordance with good practice and the Charity Commission's Statement of Recommended Practice, the society maintains sufficient funds to fund fixed costs for a minimum of six months in the event of operations ceasing.

6 COMPANY LIMITED BY GUARANTEE

Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the Company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2022

	2022	2021 £
INCOME FROM RESIDENTS	142099	129,028
LESS DIRECT COSTS		
Food costs	17110	16,182
Wages and salaries	61973	60,625
Staff pensions	2286	2,841
Telephone and Internet	1042	1,060
Water rates and council tax	7088	5,167
Gardening	1520	1,088
Insurance	3876	3,708
Light and heat	7735	7,284
Repairs and maintenance	11440	5,012
Replacement of equipment	11391	2,194
Cleaning	1699	2,328
Fish tank and flowers	111	167
	<u>127271</u>	<u>107,656</u>
GENERAL ADMINISTRATIVE EXPENSES		
Travelling, conferences etc.	437	84
Stationery, postage, advertising	716	698
Administrative salary	5300	5,409
Abbeyfields affiliation fee	3547	3,512
Residents' outings	982	80
professional fees	0	0
Trustlink	3629	3,416
Sundry expenses	713	843
	<u>15324</u>	<u>14,042</u>
	<u>142595</u>	<u>121,698</u>
OPERATING LOSS FOR THE YEAR	-496	7,330
INCOME FROM OTHER SOURCES:		
Interest received on bank deposits	251	55
Income from investments	9	4
General donations received	606	2,368
	<u>606</u>	<u>2,368</u>
TOTAL OF OTHER INCOME	866	2,427
SURPLUS AFTER INVESTMENT INCOME AND GENERAL DONATIONS	370	9,757
LESS COST OF CAPITAL/REFURBISHMENT WORK:		
HMO costs	996	860
Garden works		3,330
Conservatory	<u>900</u>	1896
NET SURPLUS (LOSS) FOR THE YEAR	<u>-1526</u>	<u>5,567</u>

THE ABBEYFIELD KNUTSFORD SOCIETY LTD

England & Wales - Charity number 247343

Accounts

COMPANY NO. 850545

CHARITY NO. 247343

ABBEYFIELD KNUTSFORD SOCIETY LIMITED

(COMPANY LIMITED BY GUARANTEE)

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST JULY 2021

**ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
(COMPANY LIMITED BY GUARANTEE)**

COMPANY INFORMATION

DIRECTORS	S Fraser Mrs A J Cartmel R B R Stephens Dr G Leicester Mrs R S Lunney S Noblet
SECRETARY	Mrs T E Warburton
COMPANY NUMBER	850545
CHARITY COMMISSION REGISTERED NUMBER	247343
REGISTERED OFFICE	Abbeyfield House 23c Bexton Road Knutsford Cheshire WA16 0EE
BANKERS	Barclays Bank Plc King Street Knutsford Cheshire

**ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2021**

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7	Detailed Income & Expenditure Account

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
COMPANY NUMBER: 850545
DIRECTORS' REPORT
FOR THE YEAR ENDED 31ST JULY 2021

The directors present their report together with the financial statements for the year ended 31st July 2021.

Principal activity

The principal activity of the company is to provide accommodation for lonely and elderly people in accordance with the aims and principles of the national Abbeyfield Society. The company is a registered charity limited by guarantee and therefore does not have share capital.

Results for the year

Details of the results for the year are shown in the financial statements and notes on pages 3 to 7. The rate of occupancy of the rooms had improved this year, resulting in an increased operating surplus. The directors are confident that the company has adequate reserves to continue in operational existence for the foreseeable future.

Directors

The directors who served during the year are as follows:-

S Fraser		Mrs E Ranfield	(Resigned 19th January 2021)
A Underwood	(Resigned 25th August 2020)	Mrs A J Cartmel	
Mrs R Di Antonio	(Resigned 25th August 2020)	Mrs C E Robertson	(Resigned 3rd November 2020)
R B R Stephens		Mrs R S Lunney	(Appointed 3rd November 2020)
Dr G Leicester	(Appointed 19th January 2021)	S Noblet	(Appointed 19th January 2021)

Small company rules

The report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on 26th October 2021 and signed on its behalf.

S Fraser
Director

**INDEPENDENT EXAMINERS REPORT ON THE ACCOUNTS OF
ABBEYFIELD KNUTSFORD SOCIETY LIMITED
FOR THE YEAR ENDED 31ST JULY 2021
SET OUT ON PAGES 3 TO 7
CHARITY NUMBER 247343 COMPANY NUMBER 850545**

I report to the charity trustees on our examination of the accounts of the company for the year ended 31 July 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of our examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- * accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- * the accounts do not accord with such records; or
- * the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- * the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

N D O'Brien FCA
1 Church Mews
Churchill Way
Macclesfield
Cheshire.
SK11 6AY



6th December 2021

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2021

	Notes	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOME RESOURCES	1				
Donations received		-	2,368	2,368	2,345
Charitable trading income		-	129,028	129,028	120,233
Investment income		-	59	59	739
TOTAL INCOMING RESOURCES		<u>-</u>	<u>131,455</u>	<u>131,455</u>	<u>12,317</u>
RESOURCES EXPENDED					
Direct charitable expenditure		-	76,807	76,807	74,811
Establishment, management and governance		-	44,891	44,891	44,773
Property refurbishment costs		-	4,190	4,190	3,407
TOTAL RESOURCES EXPENDED		<u>-</u>	<u>125,888</u>	<u>125,888</u>	<u>122,991</u>
NET INFLOW OF RESOURCES		-	5,567	5,567	326
Total funds brought forward		<u>371,210</u>	<u>138,002</u>	<u>509,212</u>	<u>508,886</u>
TOTAL FUNDS CARRIED FORWARD		<u>371,210</u>	<u>143,569</u>	<u>514,779</u>	<u>509,212</u>

The notes on pages 5, 6 and 7 form part of these financial statements.

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
COMPANY NUMBER: 850545 (England & Wales)
BALANCE SHEET
AS AT 31ST JULY 2021

	Notes	£	2021 £	2020 £
TANGIBLE FIXED ASSETS	3			
Freehold property			371,210	<u>371,210</u>
CURRENT ASSETS				
Santander shares		500		500
Cash at bank and in hand		<u>145,177</u>		<u>139,611</u>
			<u>145,677</u>	<u>140,111</u>
CREDITORS: amounts falling due within one year:				
Accrued expenses		2,108		1,249
Refunds owing to residents		<u>-</u>		<u>860</u>
			<u>2,108</u>	<u>2,109</u>
NET CURRENT ASSETS			<u>143,569</u>	<u>138,002</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>514,779</u></u>	<u><u>509,212</u></u>
CAPITAL AND RESERVES				
Restricted funds	4		371,210	371,210
Unrestricted funds	5		<u>143,569</u>	<u>138,002</u>
			<u><u>514,779</u></u>	<u><u>509,212</u></u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provision of Section 477 of the Companies Act 2006. Members have not required the company, under Section 476 of the Companies Act 2006, to obtain an audit for the year ended 31st July 2021. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Sections 386 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31st July 2021 and of its surplus for the year then ended in accordance with the requirements of Section 396, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board on 26 October 2021 and signed on its behalf.

S Fraser
Director

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2021

1 ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they adopt the going-concern basis in preparing the financial statements.

Company Status

The charity is a company limited by guarantee. If the charity is dissolved the trustees/members, along with any person that ceased to be a trustee/member within twelve months of the dissolution, must contribute such sum (not exceeding £1 each) as may be demanded of them towards payments of the debts and liabilities of the charity incurred before they ceased to be a trustee/member.

Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated Funds are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects. Any amounts not utilised are carried forward where the specific purpose or project remains part of the charity's objectives.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Resources Expended

Resources expended are allocated to the particular activities to which they relate. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Tangible Fixed Assets and Depreciation

The directors consider it appropriate to write off the value of furniture, equipment and fittings. The value of such assets would not be recoverable and only serves to distort the reserves available for the general purposes of the Society. Accordingly all expenditure on renewing or replacing the contents of the company's premises will be written off against income as incurred.

No depreciation is charged on the freehold property as in the opinion of the directors it would be immaterial. In accordance with Financial Reporting Standard No 11, the directors have undertaken an impairment review of the property and consider its value to be not less than cost as stated on the balance sheet.

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2021

2 TAXATION

As the company's activities are for charitable purposes, there is no liability to corporation tax.

3 TANGIBLE FIXED ASSETS

	Freehold Property £
COST	
At 1st August 2020	<u>371,210</u>
At 31st July 2021	<u>371,210</u>
DEPRECIATION	
At 1st August 2020	<u>-</u>
At 31st July 2021	<u>-</u>
NET BOOK VALUE	
At 31st July 2021	<u><u>371,210</u></u>
At 31st July 2020	<u><u>371,210</u></u>

4 RESTRICTED FUNDS

These funds represent the proportion of the company's total reserves that are committed to the freehold property and are not therefore available for the general activities of the charity.

5 UNRESTRICTED FUNDS

In accordance with good practice and the Charity Commission's Statement of Recommended Practice, the society maintains sufficient funds to fund fixed costs for a minimum of six months in the event of operations ceasing.

6 COMPANY LIMITED BY GUARANTEE

Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the Company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

ABBNEYFIELD KNUTSFORD SOCIETY LIMITED
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2021

	2021	2020
	£	£
INCOME FROM RESIDENTS	129,028	<u>120,233</u>
LESS DIRECT COSTS		
Food costs	16,182	14,848
Wages and salaries	60,625	59,963
Staff pensions	2,841	2,396
Telephone and Internet	1,060	930
Water rates and council tax	5,167	5,704
Gardening	1,088	1,291
Insurance	3,708	3,843
Light and heat	7,284	7,685
Repairs and maintenance	5,012	3,567
Replacement of equipment	2,194	2,828
Cleaning	2,328	2,076
Fish tank and flowers	167	488
	<u>107,656</u>	<u>105,619</u>
GENERAL ADMINISTRATIVE EXPENSES		
Travelling, conferences etc.	84	156
Stationery, postage, advertising	698	909
Administrative salary	5,409	5,378
Abbeyfields affiliation fee	3,512	3,460
Residents' outings	80	441
professional fees	-	-
Trustlink	3,416	2,847
Sundry expenses	843	774
	<u>14,042</u>	<u>13,965</u>
	<u>121,698</u>	<u>119,584</u>
OPERATING SURPLUS FOR THE YEAR	7,330	649
INCOME FROM OTHER SOURCES:		
Interest received on bank deposits	55	730
Income from investments	4	9
General donations received	<u>2,368</u>	<u>2,345</u>
TOTAL OF OTHER INCOME	2,427	3,084
SURPLUS AFTER INVESTMENT INCOME AND GENERAL DONATIONS	<u>9,757</u>	<u>3,733</u>
LESS COST OF CAPITAL/REFURBISHMENT WORK:		
HMO costs	860	3,407
Garden works	<u>3,330</u>	
	4,190	
NET SURPLUS FOR THE YEAR	<u><u>5,567</u></u>	<u><u>326</u></u>