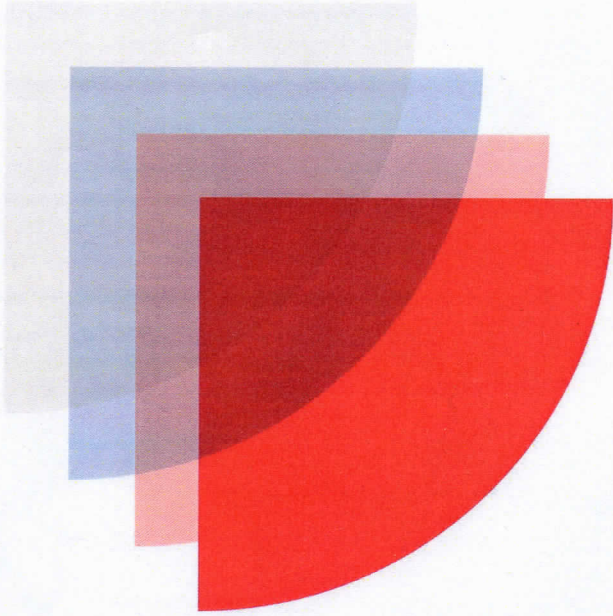


**C.H.A.D.S**

**Combined Handicapped & Disabled Society  
Financial Statements**

For the Period Ended 31 October 2023  
Company Registration No: 700374



**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended  
31 October 2023  
For  
C.H.A.D.S  
Combined Handicapped & Disabled Society**

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1	Report of the Trustees
2	Independent Examiner's Report
3	Statement of Financial Activities
4	Balance Sheet
5 to 7	Notes to the Financial Statements
8	Detailed Statement of Financial Activities

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015) and the Charities Act 2011.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 700374

#### Principal address

Four Seasons

Bromley Lane

Handacre

Rugeley

WS15 4EB

#### Committee trustees

J D Silverwood

L Edgerton

W A Adshead

V R Adshead

P Woolley

#### Property trustees

D K Briggs

J P Carr

J J Stanley

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The objectives and aim of the charity is to make nature and the countryside available and accessible to the less able-bodied and handicapped.

##### Public benefit

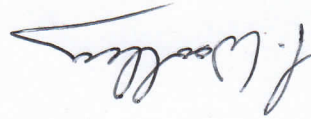
The trustees are of the opinion that the activities undertaken in accordance with the objects of the charity meet the definition of public benefit.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Approved by order of the board of trustees on 22 February 2024 and signed on its behalf by:

Trustee

X





I report on the accounts for the year ended 31 October 2023 set out on pages three to seven.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Haines Watts Tamworth Limited  
Sterling House  
97 Lichfield Street  
Tamworth  
Staffordshire  
B79 7QF

22 February 2024

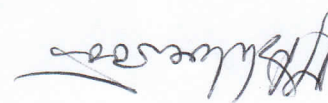

**C.H.A.D.S**  
**Combined Handicapped & Disabled Society**  
**Statement of Financial Activities**  
**for the year ended 31 October 2023**

	2023	2022	
	£	£	Notes
<b>INCOMING RESOURCES</b>			
Incoming resources from generated funds	1,181	1,281	
Voluntary Income	29,548	19,211	2
Activities for generating funds	10,599	17,440	3
Grants receivable	41,328	37,932	
<b>TOTAL INCOMING RESOURCES</b>	<b>41,328</b>	<b>37,932</b>	
<b>RESOURCES EXPENDED</b>			
Charitable activities	13,598	14,497	
General Charitable			
Management and administration	29,398	25,878	
<b>TOTAL RESOURCES EXPENDED</b>	<b>42,996</b>	<b>40,375</b>	
<b>NET (OUTGOINGS)</b>	<b>(1,668)</b>	<b>(2,443)</b>	
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	433,581	436,024	
Property revaluation	188,756	-	
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>620,669</b>	<b>433,581</b>	

The notes form part of these financial statements

	2023	2022
<b>FIXED ASSETS</b>		
Tangible assets	574,187	386,159
<b>CURRENT ASSETS</b>		
Stocks	34,800	33,100
Cash at bank and in hand and debtors	12,001	14,347
	<u>46,801</u>	<u>47,447</u>
<b>CURRENT LIABILITIES</b>		
Other creditors	319	25
<b>NET CURRENT ASSETS</b>	<u>46,482</u>	<u>47,422</u>
<b>NET ASSETS</b>	<u>620,669</u>	<u>433,581</u>
<b>FUNDS</b>		
Unrestricted funds	620,669	433,581
<b>TOTAL FUNDS</b>	<u>620,669</u>	<u>433,581</u>

The financial statements were approved by the Board of Trustees on 22 February 2024 and were signed on its behalf by:

Trustee  Trustee 

## 1. ACCOUNTING POLICIES

**Accounting convention**  
The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the charities Act 2011.

**Basis of preparation**  
C.H.A.D.S Combined Handicapped & Disabled Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised as historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Incoming resources**  
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Tangible fixed assets**  
Freehold property is not depreciated as in the opinion of the trustees it is not diminishing in value. Assets other than freehold property are written off as expenditure in the accounting period of acquisition.

**Stocks**  
The livestock is valued at the year-end by the trustees.

**Taxation**  
The charity is exempt from tax on its charitable activities.

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

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

**Pension costs and other post-retirement benefits**  
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. ACTIVITIES FOR GENERATING FUNDS

	2023	2022
	£	£
Fund raising events	331	278
Hire fees and income	4,350	2,830
Sale of livestock and produce	23,167	15,803
Stock valuation change	1,700	300
	<u>29,548</u>	<u>19,211</u>



3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
Grants receivable included:		
2023	2022	
£ 10,599	£ 17,440	

4. TRUSTEES' REMUNERATION AND BENEFITS		
There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.		
There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.		

5. STAFF COSTS		
Wages and national insurance		
Other pension costs		
2022	2021	
£ 20,446	£ 19,143	
501	462	
20,947	19,605	

6. TANGIBLE FIXED ASSETS		
Motor Vehicle	Plant and Equipment	Freehold Property
£	£	£
COST		
At 1 November 2022	5,000	331,029
Revaluations	-	240,971
31st October 2023	5,000	572,000
DECLARATION		
At 1 November 2022	4,110	2,775
Charge	222	506
31st October 2023	4,332	3,281
NET BOOK VALUE		
At 31st October 2023	668	1,519
572,000		
-		
574,187		

Freehold property was valued on an open market basis in 2022 by Sedgwick's, Chartered Surveyors at £572,000. Freehold Property includes land at Croxall purchased in 2006 for £7,611 and land at Yoxall purchased for £16,418 in 2011.

7.	STOCKS	Livestock at valuation		
		2023	2022	
		£	£	
		<u>34,800</u>	<u>33,100</u>	
8.	MOVEMENT IN FUNDS			
		Net movement in funds	At 31.10.23	
		£	£	
		<u>433,581</u>	<u>187,088</u>	
		433,581	187,088	620,669
	Unrestricted funds			
	General fund			
		<u>433,581</u>	<u>187,088</u>	<u>620,669</u>
Net movement in funds, included in the above are as follows:				
		Incoming resources	Resources expended	Movement in funds
		£	£	£
		<u>230,084</u>	<u>42,996</u>	<u>187,088</u>
	Unrestricted funds			
	General fund			
		<u>230,084</u>	<u>42,996</u>	<u>187,088</u>
	TOTAL FUNDS			

**C.H.A.D.S**  
**Combined Handicapped & Disabled Society**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 October 2023**

	2023	2022
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations and collections	1,001	861
Membership fees	180	420
	<u>1,181</u>	<u>1,281</u>
<b>Activities for generating funds</b>		
Fundraising events	331	278
Hire fees and income	4,350	2,830
Sale of livestock and produce	23,167	15,803
Stock valuation change	1,700	300
	<u>29,548</u>	<u>19,211</u>
<b>Other income</b>		
Grants	10,599	17,440
Property revaluation	188,756	-
	<u>230,084</u>	<u>37,932</u>
<b>TOTAL INCOMING RESOURCES</b>		
	230,084	37,932
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Livestock feed and expenses	10,457	12,278
Conservation costs	-	437
Machinery expenses	1,274	831
Heating and lighting	1,738	858
Rates and water	129	93
	<u>13,598</u>	<u>14,497</u>
<b>Support costs</b>		
Wages and national insurance	20,446	19,143
Pensions	501	462
Professional fees	2,910	744
Insurance	2,516	1,815
Telephone	203	204
Postage and stationery	46	117
Motor expenses	1,949	2,379
Sundries	99	43
Depreciation	728	971
	<u>29,398</u>	<u>25,878</u>
<b>TOTAL RESOURCES EXPENDED</b>	42,996	40,375
<b>NET INCOME/(EXPENDITURE)</b>	<u>187,088</u>	<u>(2,443)</u>

This page does not form part of the statutory financial statements



**C.H.A.D.S. A.G.M. Saturday, 23rd March, 2024.**

held at

**The Four Seasons Nature Centre. 2.00pm.**

**Minutes.**

**Those Present.** Mr & Mrs Silverwood, Mr & Mrs P Woolley, P Hall, E O'Neil, M Rhoads  
R Pope, K Bradley, R Ireland.

**Apologies.** M. Jones, E. Brown, W & V Adshead, L. Wilson, P Brandrick, L Edgerton,  
M & J Edgerton, D & M Simmonds, G Ireland, J Morris, S O'Neil, S Ryder,  
J Edgerton.

Minutes of previous meeting were read, approved as correct, proposed by M, Rhoads,  
seconded by P Hall. They were then signed by the Chairman Mr P. Woolley.

There were no matters arising.

### **Chairman's Report.**

It has been 12 months since I took over the Chair from Derek. I have a few things to say before we hear more about how things are from Derek. I found someone willing to remove the Poplar trees that are close to the A513, in return for the timber, that he will chip and use in his boiler. Before we can take any more than 5 cubic metres of timber in one quarter, we must get a felling licence from the forestry commission. Like a lot of red tape, when you are not used to working through it, this took some time. After a visit from Hayley Crump, the Woodland Officer, we now have a licence to fell the 17 Poplars sometime between now and 2028. There are however, a few boxes to tick before we can do this. As we try to keep any disturbance to the wildlife to a minimum after the end of February, we have opted to leave this until the end of the year. Derek and Jim however, have used the option of removing up to 5 cubic metres in one quarter and removed some Poplars and Ash further into the wood. This will allow more light in and allow some understory to develop, further enhancing the biodiversity of the area.

After many years working for CHADS, Angela took the difficult decision to retire from her post, and we have appointed Lorraine Wilson into the post of Liaison Officer. I would like you to show your appreciation for Angela's hard work. Lorraine is now working hard looking for any grants that could help us and also arranging activities that will bring more people to use the facilities. I hope you will all look at the poster detailing these activities and let her know if you would like to take part. That concludes my report.



## **Treasurer's Report.**

The Chads Annual Accounts were done by Haines Watts, who kindly did them free of charge.

The annual income was slightly up and expenditure more or less the same. The Society's Fixed assets had changed because of the site valuation. Fund raising events showed a slight increase. Hire charges for use of the function room had been raised due to an increase in Electricity charges and a rise in Heating oil prices. Money from Grants were down due to a decrease in Rural payments, because of HS2 taking part of Trentside Meadows. The Society funds were low, but not in a critical state as yet. Attendees read the accounts and were happy to sign them as correct.

## **Appointment of Officers.**

Chairman ----- Mr D Silverwood.

Vice Chairman ---- Mr P Woolley.

Treasurer ---- Mr D Silverwood.

Committee Secretary ---- Mrs A Silverwood.

Wages Secretary--- Miss L Edgerton.

Committee Members- Mr & Mrs Adshhead, Mrs R Ireland, Mrs J Woolley.

It was agreed that the Chairman write letters to Mr & Mrs Adshhead and to

Mr & Mrs Simmonds, who have not been in the best of health lately.

It was stated that The Four Seasons Nature Centre is where the Society Headquarters are situated and where it operates from and to where all mail is sent.

The decision was taken to carry on with our usual way with lettings and fund-raising

activities.

**A.O.B.**

The Society has not to date, received any money from HS2 for the land they obtained by

compulsory purchase. Property Trustees had been contacted for confirmation.

The HS2 solicitors had been sending correspondence to the wrong solicitors acting for

CHADS. Mr Woolley asked if a licence had been issued for CHADS to graze their cattle on

the land HS2 had purchased, reply was that the matter was in hand.

Mr Silverwood expressed his concern that the Mayor of Birmingham, Andy Street and the

Mayor of Manchester, Andy Burnham, are trying to get sponsors to fund the building of a

"slow line" along the proposed HS2 route.

Mr Silverwood had written to the RSPB to inquire whether in time to come, they would be

interested in taking over the Society's sites. The return letters gave a negative response.

Mrs J Woolley raised the question as to whether the word "handicapped" is now acceptable in

the CHADS acronym? Mr Silverwood explained that steps had been taken to change the

wording to Conservation Horticulture for the Disadvantaged Society, this had

been approved by the Charity Commission, but there were a lot of pamphlets to be used

up and the Society was not in a financial position at the moment to throw them away and

have new ones printed.

The new Liaison Officer was disappointed with the negative response to E - Mails

advertising new events that she had sent out to local schools and the public.

The next AGM was fixed for Saturday March 28th 2025. at 2.00pm

The meeting then closed at 2.50pm. and was followed by refreshments.