

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

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

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 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.

ABBAYFIELD 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		160,421		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>
	<u>164,472</u>	<u>157,730</u>
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	<u>7,522</u>	<u>8,556</u>
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>