

# EAST SUSSEX BRIGHTON & HOVE CROSSROADS - CARING FOR CARERS LIMITED

England & Wales · Charity number 1060552

## Details

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Other names	HASTINGS AND ROTHER CROSSROADS CARE ATTENDANT SCHEME LIMITED, CROSSROADS-HASTINGS AND ROTHER, CROSSROADS-HASTINGS AND ROTHER CROSSROADS CARING FOR CARERS, HASTINGS AND ROTHER CROSSROADS
Status	Registered
Legal form	Charitable company
Company number	<a href="#">03244453</a>
Registered	1997-02-14
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Tower House Community Centre Tower Gate Preston Brighton BN1 6WT
Phone	01273234021
Email	<a href="mailto:bhoffice@esbhcrossroads.org.uk">bhoffice@esbhcrossroads.org.uk</a>
Website	<a href="http://www.esbhcrossroads.org.uk">www.esbhcrossroads.org.uk</a>

## Activities

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**Objects:** (a) The relief of those in need by reasons of age, ill health, disability, financial hardship or other disadvantage through the provision of comprehensive support services for carers and the people that they care for throughout the East Sussex and Brighton and Hove area and (b) The assistance of carers in need including by raising awareness of issues affecting carers.

**Activities:** The objectives of the Charity are to relieve the stresses experienced by Carers and Beneficiaries ('Carers' means any person or people involved in the provision of care for a person or people who have care needs as a result of disability, illness or age. 'Beneficiary' means any person or people who have care needs as a result of disability, illness or age.)

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- **Area of benefit:** DISTRICT OF HASTINGS AND ROTHER AND ITS ENVIRONS
- Brighton And Hove
- East Sussex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£424,855	£458,029	-	-
2024-03-31	£395,094	£410,433	-	-
2023-03-31	£386,515	£399,415	-	-
2022-03-31	£417,135	£406,306	-	-
2021-03-31	£398,245	£365,309	-	-

## Trustees

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Name	Role	Appointed
<b>ROBERT BROWN MBE</b>	Chair	2021-11-11
Glenn Jones		2026-04-15
Rachael Swann		2021-04-28
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**EAST SUSSEX BRIGHTON & HOVE CROSSROADS - CARING FOR CARERS LIMITED**

England & Wales - Charity number 1060552

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# Accounts

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**REGISTERED COMPANY NUMBER: 03244453 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1060552**

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
EAST SUSSEX BRIGHTON & HOVE CROSSROADS  
- CARING FOR CARERS LIMITED  
(A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

EAST SUSSEX BRIGHTON & HOVE CROSSROADS  
- CARING FOR CARERS LIMITED

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FOR THE YEAR ENDED 31 MARCH 2025

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REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's objectives are to relieve the stresses experienced by carers and beneficiaries. "Beneficiaries" means any person or people who have care needs as a result of disability, illness or age, and "Carers" means any person or people involved in the provision of care for a beneficiary or beneficiaries. The area of benefit shall be East Sussex, Brighton and Hove as agreed by the Board of Trustees.

The policy of the scheme continues to be working closely with East Sussex County Council, Brighton and Hove City Council and the Clinical Commissioning Groups covering the Charity's operational area, to provide respite services wherever possible.

**Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit the Charity provides to the public.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

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## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The charity has continued to deliver high quality care to clients to enable carers to have respite. Clients receive care at home and at the Bentley Grange Day Care Centre in Hailsham.

In total, the charity provided 16,083 hours of care between 1st April 2024 and 31st March 2025. This is 1040 hours more than 2023-2024. Staff rotas were carefully managed to ensure that we were able to support the increase in care hours provided despite having 2 staff members unavailable and on long-term absence for much of the year and one member of the team taking retirement.

As in previous years, the charity continues to support people of all ages living with a wide range of ill health and disabilities, such as Parkinson's Disease, Dementia, Stroke, Multiple Sclerosis, Down's Syndrome, Cancer, Autism, Epilepsy and others. The charity's Care Support Workers undergo a comprehensive training programme which enables them to provide a high quality of care to our service users.

The use of PPE by our Care Support Workers remains strongly recommended, but discretionary.

We continue to offer a free 6-week respite service to carers who find themselves at crisis. We are actively investigating where we can raise additional funds to continue providing this support, as its value to those who access the service is clear.

The Carers Hub continues to increase referrals to the charity for the My Health Matters (MHM) scheme, which enables carers to attend appointments to support their own health and well-being needs. Care visits under the My Health Matters initiative now account for approximately 20% of our workload. We delivered 2,824 hours of support under this initiative during 2024-2025.

The council continues to financially support the My Health Matters service.

We continue to receive referrals from the carers' hub for us to act as an emergency backup (EBUP). This service gives carers peace of mind that Crossroads will provide care and support to their loved one should an emergency arise where the carer is unable to do so. Our Care Managers continue to carry out all EBUP assessments in the client's home and register these with the council.

Our Bentley Grange Day Centre continues to provide a service 2 days a week.

## **FINANCIAL REVIEW**

### **Financial position**

Total income for the year was £424,855 (2024: £395,094). This sum includes the monies receivable under the service agreements with East Sussex County Council, Brighton & Hove City Council and the Clinical Commissioning Groups covering the charity's operational area. Other income received includes fees for private services and donations.

The continuing policy is to strive to meet commitments within the funding provided and to ensure that the reserves are not depleted to an unsustainable extent.

Funding is directly related to key objectives and the significant expense continues to be salaries and wages paid for the provision of care.

Total expenditure for the year was £458,029 (2024: £410,433), resulting in a deficit for the year of £33,174 (2024: £15,339). The balance of reserves carried forward was £208,843 (2024: £242,017). The reserves are made up of restricted reserves totalling £nil and unrestricted reserves of £208,843 (2024: £242,017).

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

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## **FINANCIAL REVIEW**

### **Reserves policy**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

## **FUTURE PLANS**

Moving forwards the charity will continue to provide high quality respite to carers and people with care needs.

This includes managing the My Health Matters appointment respite visits alongside our core respite service and signposting this service to all those who enquire about our services in a bid to raise awareness of the services and thus widen the participation of local carers.

By representing ourselves at and attending local events, we will raise the profile of Crossroads with both the public and local authority to make sure that they are aware of the charity and services it provides.

We will investigate fundraising opportunities and make applications to secure additional funding for our 6-week respite service for carers in crisis.

To ensure we consistently provide an excellent quality of service to our carers and their loved ones, we will continue recruit high calibre staff who will receive in depth training to build their skills and give them confidence to perform at the highest level within their role. This will include reviewing ways in which we can both recognise and retain our highly skilled and dedicated workforce.

We will also perform assessment of and implement improvements to financial and back-office procedures and processes where appropriate.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 2 September 1996 (Company Registration No 03244453) which was registered as a charity on 14 February 1997 (Charity Registration No 1060552).

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Trustees are elected at the Annual General Meeting.

The Members have guaranteed to contribute a maximum of £1 each in the event of the company being wound up.

### **Organisational structure**

The management of the Charity is the responsibility of the Board of Trustees who are elected and co-opted under the terms of the Articles of Association. The number of Board members shall not be less than four and no more than nine. In addition, three persons may be co-opted to the Board at any time by the Trustees. All new Trustees once elected are inducted and are handed the Charity's organisational policies and documents. Trustees are encouraged to attend training courses as required, as well as utilising online resources for Trustees and attending local networking opportunities. The Board of Trustees delegated the day-to-day operation of the Charity to the Chief Executive Officer/Registered Manager and the Chief Finance Officer. The Board meets on a six to eight weekly basis. Other meetings are arranged as considered necessary.

The charity is a network partner of the Carer's Trust and each Crossroads Scheme works in its own area but is bound by the overall policies of the Trust.

### **Registered manager**

Sharlene Small

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03244453 (England and Wales)

**Registered Charity number**

1060552

**Registered office**

Tower House Community Centre  
265-267 Tower Gate  
London Road  
Brighton  
BN1 6WT

**Trustees**

K J Barnard (resigned 31/1/2025)  
R Brown  
Ms C O'Leary  
Ms R Swann  
Ms J Parmar (appointed 19/3/2025)

**Independent Examiner**

M Partridge FCA  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Bankers**

Barclays Bank PLC  
PO Box 779  
Eastbourne  
East Sussex  
BN21 3PQ

United Trust Bank Ltd  
One Ropemaker Street  
London  
EC2Y 9AW

**Working Name**

East Sussex Brighton and Hove Crossroads Care

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
R Brown - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
EAST SUSSEX BRIGHTON & HOVE CROSSROADS  
- CARING FOR CARERS LIMITED

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**Independent examiner's report to the trustees of East Sussex Brighton & Hove Crossroads - Caring for Carers Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors 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 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

M Partridge FCA

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: .....

EAST SUSSEX BRIGHTON & HOVE CROSSROADS  
- CARING FOR CARERS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	5,248	-	5,248	3,867
<b>Charitable activities</b>					
Charitable Activities	4	419,324	-	419,324	387,143
Investment income	3	283	-	283	-
Other income		-	-	-	4,084
<b>Total</b>		<u>424,855</u>	<u>-</u>	<u>424,855</u>	<u>395,094</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities		<u>458,029</u>	<u>-</u>	<u>458,029</u>	<u>410,433</u>
<b>NET INCOME/(EXPENDITURE)</b>		(33,174)	-	(33,174)	(15,339)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>242,017</u>	<u>-</u>	<u>242,017</u>	<u>257,356</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>208,843</u></u>	<u><u>-</u></u>	<u><u>208,843</u></u>	<u><u>242,017</u></u>

The notes form part of these financial statements

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED (REGISTERED NUMBER: 03244453)**

**BALANCE SHEET**  
**31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	65,359	-	65,359	81,736
Cash at bank and in hand		159,761	-	159,761	174,504
		<u>225,120</u>	-	<u>225,120</u>	<u>256,240</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(16,277)	-	(16,277)	(14,223)
		<u>208,843</u>	-	<u>208,843</u>	<u>242,017</u>
<b>NET CURRENT ASSETS</b>					
		<u>208,843</u>	-	<u>208,843</u>	<u>242,017</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>208,843</u>	-	<u>208,843</u>	<u>242,017</u>
<b>NET ASSETS</b>					
		<u>208,843</u>	-	<u>208,843</u>	<u>242,017</u>
<b>FUNDS</b>					
Unrestricted funds	10			<u>208,843</u>	<u>242,017</u>
<b>TOTAL FUNDS</b>					
				<u>208,843</u>	<u>242,017</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
R Brown - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least 12 months from the date of signing the accounts and on that basis the charity is considered to be a going concern.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of donations, gifts and legacies and is included in full in the SOFA when receivable.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Fund accounting**

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

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the Accounts.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Leases**

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the Lease.

**Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

**Financial instruments**

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

**Financial Assets**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

**Financial Liabilities**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

EAST SUSSEX BRIGHTON & HOVE CROSSROADS  
- CARING FOR CARERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

**2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	5,248	3,867
	<u>5,248</u>	<u>3,867</u>

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	283	-
	<u>283</u>	<u>-</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2025	2024
	£	£
Direct purchase	113,344	108,188
Grants	150,488	147,429
Independent service agreements	155,492	131,526
	<u>419,324</u>	<u>387,143</u>

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

	2025	2024
	£	£
Brighton and Hove City Council	78,059	75,000
Brighton and Hove CCG	72,429	72,429
	<u>150,488</u>	<u>147,429</u>

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

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

	2025	2024
	£	£
Independent Examiner's fee	3,150	3,120
	<u>3,150</u>	<u>3,120</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**7. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	367,727	325,288
Social security costs	13,161	11,052
Other pension costs	5,361	4,513
	<u>386,249</u>	<u>340,853</u>

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

	2025	2024
Care Support workers	22	19
Administration	7	7
	<u>29</u>	<u>26</u>

No employees received emoluments in excess of £60,000.

Key Management Personnel (being the Trustees and senior management) remuneration (comprising gross pay, employers' national insurance and employers' pension contributions) amounted to £67,637 (2024: £61,672).

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade debtors	62,768	76,525
Prepayments and accrued income	2,591	5,211
	<u>65,359</u>	<u>81,736</u>

EAST SUSSEX BRIGHTON & HOVE CROSSROADS  
- CARING FOR CARERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Accruals and deferred income	16,277	14,223

**10. MOVEMENT IN FUNDS**

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	242,017	(33,174)	208,843
<b>TOTAL FUNDS</b>	<u>242,017</u>	<u>(33,174)</u>	<u>208,843</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	424,855	(458,029)	(33,174)
<b>TOTAL FUNDS</b>	<u>424,855</u>	<u>(458,029)</u>	<u>(33,174)</u>

**Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	257,356	(15,339)	242,017
<b>TOTAL FUNDS</b>	<u>257,356</u>	<u>(15,339)</u>	<u>242,017</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	395,094	(410,433)	(15,339)
<b>TOTAL FUNDS</b>	<u>395,094</u>	<u>(410,433)</u>	<u>(15,339)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS - CARING FOR CARERS LIMITED**

England & Wales - Charity number 1060552

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# Accounts

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**REGISTERED COMPANY NUMBER: 03244453 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1060552**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**

**FOR**

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

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**FOR THE YEAR ENDED 31ST MARCH 2024**

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**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's objectives are to relieve the stresses experienced by carers and beneficiaries. "Beneficiaries" means any person or people who have care needs as a result of disability, illness or age, and "Carers" means any person or people involved in the provision of care for a beneficiary or beneficiaries. The area of benefit shall be East Sussex, Brighton and Hove as agreed by the Board of Trustees.

The policy of the scheme continues to be working closely with East Sussex County Council, Brighton and Hove City Council and the Clinical Commissioning Groups covering the Charity's operational area, to provide respite services wherever possible.

**Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit the Charity provides to the public.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The charity has continued to deliver high quality care to clients to enable carers to have respite. Clients receive care at home and at the Bentley Grange Day Care Centre in Hailsham.

In total, the charity provided 15,043 hours of care between 1st April 2023 and 31st March 2024. This is 14 hours more than 2022-2023, as we continue to experience cases of Covid 19 infections and long-term absences which have impacted the number of care hours we have been able to deliver.

As in previous years, the charity continues to support people of all ages living with a wide range of ill health and disabilities, such as Parkinson's Disease, Dementia, Stroke, Multiple Sclerosis, Down's Syndrome, Cancer, Autism, Epilepsy and others. The charity's Care Support Workers undergo a comprehensive training programme which enables them to provide a high quality of care to our service users.

The use of PPE by our Care Support Workers remains strongly recommended, but discretionary.

We continue to offer a free 6-week respite service to carers who find themselves at crisis. We are actively investigating where we can raise additional funds to continue providing this support, as its value to those who access the service is clear.

The Carers Hub continues to increase referrals to the charity for the My Health Matters (MHM) scheme, which enables carers to attend appointments to support their own health and wellbeing needs. Care visits under the My Health Matters initiative now accounts for approximately 20% of our workload. We delivered 2,311 hours of support under this initiative during 2023-2024.

The council continues to financially support the My Health Matters service.

We continue to receive referrals from the Carers Hub for us to act as an Emergency Back Up (EBUP). This service gives carers peace of mind that Crossroads will provide care and support to their loved one should an emergency arise where the carer is unable to do so. Our Care Managers continue to carry out all EBUP assessments in the client's home and register these with the council.

Our day centre, Bentley Grange, is now open to visiting clients and those residing at Bentley Grange, 2 days a week. We are trying to recruit an additional member of staff to support those already in post and further build on this service, however, this has proved difficult.

**Conclusion**

This has been another challenging year. There has been an improvement in staff recruitment and demand for our services is steadily increasing.

The Trustees consider that the charity continues to perform well in a very tough environment for all charities. Clients continue to highly value the service and feel that their loved ones receive an excellent standard of care, as is supported by client feedback received.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**FINANCIAL REVIEW**

**Financial position**

Total income for the year was £395,094. This sum includes the monies receivable under the service agreements with East Sussex County Council, Brighton & Hove City Council and the Clinical Commissioning Groups covering the charity's operational area. Other income received includes fees for private services and donations.

The continuing policy is to strive to meet commitments within the funding provided and to ensure that the reserves are not depleted to an unsustainable extent.

Funding is directly related to key objectives and the significant expense continues to be salaries and wages paid for the provision of care.

Total expenditure for the year was £410,433, resulting in a deficit for the year of £15,339. The balance of reserves carried forward was £242,017. The reserves are made up of restricted reserves totalling £nil and unrestricted reserves of £242,017.

**Reserves policy**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**FUTURE PLANS**

Moving forwards the charity will continue to provide high quality respite to carers and people with care needs.

This includes managing the My Health Matters appointment respite visits alongside our core respite service and signposting this service to all those who enquire about our services in a bid to raise awareness of the services and thus widen the participation of local carers.

By representing ourselves at and attending local events, we will raise the profile of Crossroads with both the public and local authority to make sure that they are aware of the charity and services it provides.

We will investigate fundraising opportunities and make applications to secure additional funding for our 6-week respite service for carers in crisis.

To ensure we consistently provide an excellent quality of service to our carers and their loved ones, we will continue recruit high calibre staff who will receive in depth training to build their skills and give them confidence to perform at the highest level within their role. This will include reviewing ways in which we can both recognise and retain our highly skilled and dedicated workforce.

We will also perform assessment of and implement improvements to financial and back-office procedures and processes where appropriate.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 2 September 1996 (Company Registration No 03244453) which was registered as a charity on 14 February 1997 (Charity Registration No 1060552).

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Trustees are elected at the Annual General Meeting.

The Members have guaranteed to contribute a maximum of £1 each in the event of the company being wound up.

**Organisational structure**

The management of the Charity is the responsibility of the Board of Trustees who are elected and co-opted under the terms of the Articles of Association. The number of Board members shall not be less than four and no more than nine. In addition, three persons may be co-opted to the Board at any time by the Trustees. All new Trustees once elected are inducted and are handed the Charity's organisational policies and documents. Trustees are encouraged to attend training courses as required, as well as utilising online resources for Trustees and attending local networking opportunities. The Board of Trustees delegated the day-to-day operation of the Charity to the Chief Executive Officer/Registered Manager and the Chief Finance Officer. The Board meets on a six to eight weekly basis. Other meetings are arranged as considered necessary.

The charity is a network partner of the Carer's Trust and each Crossroads Scheme works in its own area but is bound by the overall policies of the Trust.

**Registered manager**

Sharlene Small

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03244453 (England and Wales)

**Registered Charity number**

1060552

**Registered office**

Community Base  
113 Queens Road  
Brighton  
BN1 3XG

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

K J Barnard  
P Senker (resigned 13/3/2024)  
R Brown  
Ms C O'Leary  
Ms R Swann

**Independent Examiner**

M Partridge FCA  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Bankers**

Barclays Bank PLC  
PO Box 779  
Eastbourne  
East Sussex  
BN21 3PQ

NatWest PLC  
Castle Square  
Brighton  
East Sussex,  
BNI 1EE

**Working Name**

East Sussex Brighton and Hove Crossroads Care

Approved by order of the board of trustees on 11<sup>th</sup> September 2024 and signed on its behalf by:

R Brown - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
EAST SUSSEX BRIGHTON & HOVE CROSSROADS  
- CARING FOR CARERS LIMITED**

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**Independent examiner's report to the trustees of East Sussex Brighton & Hove Crossroads - Caring for Carers Limited ('the Company')**

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

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors 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 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

M Partridge FCA

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

13th September 2024

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,867	-	3,867	2,903
<b>Charitable activities</b>					
Charitable Activities	4	387,143	-	387,143	383,481
Investment income	3	-	-	-	131
Other income		<u>4,084</u>	<u>-</u>	<u>4,084</u>	<u>-</u>
<b>Total</b>		<u>395,094</u>	<u>-</u>	<u>395,094</u>	<u>386,515</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities		<u>410,433</u>	<u>-</u>	<u>410,433</u>	<u>399,415</u>
<b>NET INCOME/(EXPENDITURE)</b>		(15,339)	-	(15,339)	(12,900)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>257,356</u>	<u>-</u>	<u>257,356</u>	<u>270,256</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>242,017</u></u>	<u><u>-</u></u>	<u><u>242,017</u></u>	<u><u>257,356</u></u>

The notes form part of these financial statements

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED (REGISTERED NUMBER: 03244453)**

**BALANCE SHEET**  
**31ST MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	81,736	-	81,736	99,530
Cash at bank and in hand		<u>174,504</u>	<u>-</u>	<u>174,504</u>	<u>171,928</u>
		256,240	-	256,240	271,458
<b>CREDITORS</b>					
Amounts falling due within one year	9	(14,223)	-	(14,223)	(14,102)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>242,017</u>	<u>-</u>	<u>242,017</u>	<u>257,356</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>242,017</u>	<u>-</u>	<u>242,017</u>	<u>257,356</u>
<b>NET ASSETS</b>		<u>242,017</u>	<u>-</u>	<u>242,017</u>	<u>257,356</u>
<b>FUNDS</b>					
Unrestricted funds	11			<u>242,017</u>	<u>257,356</u>
<b>TOTAL FUNDS</b>				<u>242,017</u>	<u>257,356</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED (REGISTERED NUMBER: 03244453)**

**BALANCE SHEET - continued**  
**31ST MARCH 2024**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11th September 2024 and were signed on its behalf by:

R Brown - Trustee

The notes form part of these financial statements

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of donations, gifts and legacies and is included in full in the SOFA when receivable.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**1. ACCOUNTING POLICIES - continued**

**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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the Accounts.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Leases**

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the Lease.

**Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

**Financial instruments**

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

**Financial Assets**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

**Financial Liabilities**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>2. DONATIONS AND LEGACIES</b>		2024	2023
		£	£
Donations		<u>3,867</u>	<u>2,903</u>
<b>3. INVESTMENT INCOME</b>		2024	2023
		£	£
Deposit account interest		<u>-</u>	<u>131</u>
<b>4. INCOME FROM CHARITABLE ACTIVITIES</b>		2024	2023
		£	£
Fundraising	Activity	-	2,924
Direct purchase	Charitable Activities	108,188	89,577
Grants	Charitable Activities	147,429	148,129
Independent service agreements	Charitable Activities	<u>131,526</u>	<u>142,851</u>
		<u>387,143</u>	<u>383,481</u>
Grants received, included in the above, are as follows:			
		2024	2023
		£	£
Brighton and Hove City Council		75,000	75,000
Brighton and Hove CCG		72,429	72,429
Tesco Bags for Life		<u>-</u>	<u>700</u>
		<u>147,429</u>	<u>148,129</u>
<b>5. NET INCOME/(EXPENDITURE)</b>			
Net income/(expenditure) is stated after charging/(crediting):			
		2024	2023
		£	£
Independent Examiner's fee		<u>3,120</u>	<u>3,000</u>

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**7. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	325,288	312,380
Social security costs	11,052	10,886
Other pension costs	<u>4,513</u>	<u>3,992</u>
	<u><u>340,853</u></u>	<u><u>327,258</u></u>

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

	2024	2023
Care Support workers	19	20
Administration	<u>7</u>	<u>7</u>
	<u><u>26</u></u>	<u><u>27</u></u>

No employees received emoluments in excess of £60,000.

Key Management Personnel (being the Trustees and senior management) remuneration (comprising gross pay, employers' national insurance and employers' pension contributions) amounted to £61,672 (2023: £60,077).

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade debtors	76,525	94,445
Prepayments and accrued income	<u>5,211</u>	<u>5,085</u>
	<u><u>81,736</u></u>	<u><u>99,530</u></u>

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Accruals and deferred income	<u>14,223</u>	<u>14,102</u>

**10. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	<u>-</u>	<u>619</u>

**11. MOVEMENT IN FUNDS**

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	257,356	(15,339)	242,017
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>257,356</u>	<u>(15,339)</u>	<u>242,017</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	395,094	(410,433)	(15,339)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>395,094</u>	<u>(410,433)</u>	<u>(15,339)</u>

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	270,256	(12,900)	257,356
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>270,256</u>	<u>(12,900)</u>	<u>257,356</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	384,053	(396,953)	(12,900)
Crisis Fund	<u>1,762</u>	<u>(1,762)</u>	<u>-</u>
	385,815	(398,715)	(12,900)
<b>Restricted funds</b>			
Tesco Bags for Life	700	(700)	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>386,515</u>	<u>(399,415)</u>	<u>(12,900)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2024.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS - CARING FOR CARERS LIMITED**

England & Wales - Charity number 1060552

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# Accounts

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REGISTERED COMPANY NUMBER: 03244453 (England and Wales)  
REGISTERED CHARITY NUMBER: 1060552

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023**  
**FOR**  
**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

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**FOR THE YEAR ENDED 31ST MARCH 2023**

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**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's objectives are to relieve the stresses experienced by carers and beneficiaries. "Beneficiaries" means any person or people who have care needs as a result of disability, illness or age, and "Carers" means any person or people involved in the provision of care for a beneficiary or beneficiaries. The area of benefit shall be East Sussex, Brighton and Hove as agreed by the Board of Trustees.

The policy of the scheme continues to be working closely with East Sussex County Council, Brighton and Hove City Council and the Clinical Commissioning Groups covering the Charity's operational area, to provide respite services wherever possible.

**Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit the Charity provides to the public.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The charity has continued to deliver high quality care to clients to enable carers to have respite. Clients receive care at home and at the Bentley Grange Day Care Centre in Hailsham.

In total, the charity provided 15,029 hours of care between 1st April 2022 and 31st March 2023. Continued cases of Covid 19 infections, long-term absences and recruitment issues have had a negative impact on the number of care hours we have delivered when compared to last year.

As in previous years, the charity continues to support people of all ages living with a wide range of ill health and disabilities, such as Parkinson's Disease, Dementia, Stroke, Multiple Sclerosis, Down's Syndrome, Cancer, Autism, Epilepsy and others. The charity's Care Support Workers undergo a comprehensive training programme which enables them to provide a high quality of care to our service users.

The use of PPE by our Care Support Workers is now strongly recommended, but discretionary.

We have managed to continue to offer a free 6-week respite service to carers who found themselves at crisis and intend to raise additional funds to continue providing this support, as its value to those who access the service is clear.

The Carers Hub continues to increase the number of referrals to the charity for the My Health Matters (MHM) scheme, which enables carers to attend appointments to support their own health and wellbeing needs. Care visits under the My Health Matters initiative now accounts for approximately 20% of our workload. We delivered 2,163 hours of support under this initiative during 2022-2023.

The council continues to financially support the My Health Matters service.

Referrals from the Carers Hub for us to act as an Emergency Back Up (EBUP) have also increased. This service gives carers peace of mind that Crossroads will provide care and support to their loved one should an emergency arise where the carer is unable to do so. Our Care Managers now carry out all EBUP assessments in the client's home and register these with the council.

Our day centre, Bentley Grange, reduced the number of days it is open to visiting clients and those residing at Bentley Grange, from 3 to 2 days a week part way through the year. This was due to the loss of some clients who have either passed away or gone into long term care and the resignation of one member of staff, whose open position has proved difficult to fill due to the current recruitment situation.

**Conclusion**

This has been a challenging year, where government and council funding to support through Covid ceased completely, staff recruitment has been difficult and respite care services slowly recovered as we stepped out of the shadow of the pandemic and our clients allowed our carers back into their homes.

Considering this, the Trustees consider that the charity has proved resilient and performed well. Clients continue to highly value the service and feel that their loved ones receive an excellent standard of care, as is supported by client feedback received.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**FINANCIAL REVIEW**

**Financial position**

Total income for the year was £386,515. This sum includes the monies receivable under the service agreements with East Sussex County Council, Brighton & Hove City Council and the Clinical Commissioning Groups covering the charity's operational area. Other income received includes fees for private services and donations.

The continuing policy is to strive to meet commitments within the funding provided and to ensure that the reserves are not depleted to an unsustainable extent.

Funding is directly related to key objectives and the significant expense continues to be salaries and wages paid for the provision of care.

Total expenditure for the year was £399,415, resulting in a deficit for the year of £12,900. The balance of reserves carried forward was £257,356. The reserves are made up of restricted reserves totalling £nil and unrestricted reserves of £257,356.

**Reserves policy**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**FUTURE PLANS**

The charity's aims for the future are to continue to provide high quality respite to carers and people with care needs, whilst:

- Signposting our carers My Health Matters respite service to all those who enquire about our services, thus widening participation of local carers
- Investigate fundraising opportunities to further support our 6-week respite service for carers in crisis
- Attend events to raise public and local authority awareness of the charity and services it provides
- Review strategies for improving high calibre candidate recruitment
- Review ways in which we can both recognise and retain our highly skilled and dedicated workforce
- Identify and execute ways in which we could increase income to include fundraising opportunities
- Review options for new care planning, rostering and invoicing system and plan implementation
- Continually assess and implement improvements to financial and back-office procedures and processes

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 2 September 1996 (Company Registration No 03244453) which was registered as a charity on 14 February 1997 (Charity Registration No 1060552).

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Trustees are elected at the Annual General Meeting.

The Members have guaranteed to contribute a maximum of £1 each in the event of the company being wound up.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The management of the Charity is the responsibility of the Board of Trustees who are elected and co-opted under the terms of the Articles of Association. The number of Board members shall not be less than four and no more than nine. In addition, three persons may be co-opted to the Board at any time by the Trustees. All new Trustees once elected are inducted and are handed the Charity's organisational policies and documents. Trustees are encouraged to attend training courses as required, as well as utilising online resources for Trustees and attending local networking opportunities. The Board of Trustees delegated the day-to-day operation of the Charity to the Chief Executive Officer/Registered Manager and the Chief Finance Officer. The Board meets on a six to eight weekly basis. Other meetings are arranged as considered necessary.

The charity is a network partner of the Carer's Trust and each Crossroads Scheme works in its own area but is bound by the overall policies of the Trust.

**Registered manager**

Sharlene Small

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03244453 (England and Wales)

**Registered Charity number**

1060552

**Registered office**

Community Base  
113 Queens Road  
Brighton  
BN1 3XG

**Trustees**

K J Barnard  
P Senker  
R Brown  
Ms A Lakosova (resigned 4/5/2022)  
Ms C O'Leary  
Ms R Swann

**Independent Examiner**

M Partridge FCA  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Barclays Bank PLC  
PO Box 779  
Eastbourne  
East Sussex  
BN21 3PQ

NatWest PLC  
Castle Square  
Brighton  
East Sussex,  
BN1 1EE

**Working Name**

East Sussex Brighton and Hove Crossroads Care

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of East Sussex Brighton & Hove Crossroads - Caring for Carers Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 12<sup>th</sup> July 2023

R Brown - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
EAST SUSSEX BRIGHTON & HOVE CROSSROADS  
- CARING FOR CARERS LIMITED**

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**Independent examiner's report to the trustees of East Sussex Brighton & Hove Crossroads - Caring for Carers Limited ('the Company')**

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

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors 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 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

M Partridge FCA

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: 19<sup>th</sup> July 2023

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,903	-	2,903	1,353
<b>Charitable activities</b>					
Charitable Activities	4	382,781	700	383,481	408,686
Investment income	3	131	-	131	1
Other income		-	-	-	7,095
<b>Total</b>		<u>385,815</u>	<u>700</u>	<u>386,515</u>	<u>417,135</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	216
<b>Charitable activities</b>					
Charitable Activities		398,715	700	399,415	406,083
William Daly Centre		-	-	-	7
<b>Total</b>		<u>398,715</u>	<u>700</u>	<u>399,415</u>	<u>406,306</u>
<b>NET INCOME/(EXPENDITURE)</b>		(12,900)	-	(12,900)	10,829
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		270,256	-	270,256	259,427
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>257,356</u>	<u>-</u>	<u>257,356</u>	<u>270,256</u>

The notes form part of these financial statements

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED (REGISTERED NUMBER: 03244453)**

**BALANCE SHEET**  
**31ST MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	99,530	-	99,530	90,855
Cash at bank		<u>171,928</u>	<u>-</u>	<u>171,928</u>	<u>230,586</u>
		271,458	-	271,458	321,441
<b>CREDITORS</b>					
Amounts falling due within one year	9	(14,102)	-	(14,102)	(51,185)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>257,356</u>	<u>-</u>	<u>257,356</u>	<u>270,256</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>257,356</u>	<u>-</u>	<u>257,356</u>	<u>270,256</u>
<b>NET ASSETS</b>		<u>257,356</u>	<u>-</u>	<u>257,356</u>	<u>270,256</u>
<b>FUNDS</b>					
Unrestricted funds	11			<u>257,356</u>	<u>270,256</u>
<b>TOTAL FUNDS</b>				<u>257,356</u>	<u>270,256</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED (REGISTERED NUMBER: 03244453)**

**BALANCE SHEET - continued**  
**31ST MARCH 2023**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12<sup>th</sup> July 2023 and were signed on its behalf by:

R Brown - Trustee

The notes form part of these financial statements

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of donations, gifts and legacies and is included in full in the SOFA when receivable.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

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

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the Accounts.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Leases**

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the Lease.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	<u>2,903</u>	<u>1,353</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	<u>131</u>	<u>1</u>

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**4. INCOME FROM CHARITABLE ACTIVITIES**

		2023	2022
		£	£
Membership	Charitable Activities	-	360
Fundraising	Charitable Activities	2,924	2,644
Direct purchase	Charitable Activities	89,577	97,963
Grants	Charitable Activities	148,129	196,032
Independent service agreements	Charitable Activities	<u>142,851</u>	<u>111,687</u>
		<u>383,481</u>	<u>408,686</u>

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

	2023	2022
	£	£
Brighton and Hove City Council	75,000	127,132
Brighton and Hove CCG	72,429	47,000
Other Grants	-	10,572
Masonic Community	-	11,328
Tesco Bags for Life	<u>700</u>	<u>-</u>
	<u>148,129</u>	<u>196,032</u>

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

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

	2023	2022
	£	£
Independent Examiner's fee	<u>3,000</u>	<u>2,970</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**7. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	312,380	324,846
Social security costs	10,886	9,468
Other pension costs	<u>3,992</u>	<u>4,092</u>
	<u>327,258</u>	<u>338,406</u>

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

	2023	2022
Care Support workers	20	23
Administration	<u>7</u>	<u>7</u>
	<u>27</u>	<u>30</u>

No employees received emoluments in excess of £60,000.

Key Management Personnel remuneration amounted to £60,077 (2022: £56,658).

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	94,445	82,314
Prepayments and accrued income	<u>5,085</u>	<u>8,541</u>
	<u>99,530</u>	<u>90,855</u>

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Social security and other taxes	-	4,554
Other creditors	-	23,829
Accruals and deferred income	<u>14,102</u>	<u>22,802</u>
	<u>14,102</u>	<u>51,185</u>

**10. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	619	1,114
Between one and five years	<u>-</u>	<u>560</u>
	<u>619</u>	<u>1,674</u>

**11. MOVEMENT IN FUNDS**

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	270,256	(12,900)	257,356
	<u>270,256</u>	<u>(12,900)</u>	<u>257,356</u>
<b>TOTAL FUNDS</b>	<u>270,256</u>	<u>(12,900)</u>	<u>257,356</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	384,053	(396,953)	(12,900)
Crisis Fund	<u>1,762</u>	<u>(1,762)</u>	<u>-</u>
	385,815	(398,715)	(12,900)
<b>Restricted funds</b>			
Tesco Bags for Life	700	(700)	-
	<u>386,515</u>	<u>(399,415)</u>	<u>(12,900)</u>
<b>TOTAL FUNDS</b>	<u>386,515</u>	<u>(399,415)</u>	<u>(12,900)</u>

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	252,378	17,878	270,256
Crisis Fund	<u>2,338</u>	<u>(2,338)</u>	<u>-</u>
	254,716	15,540	270,256
<b>Restricted funds</b>			
Infection Control	2,946	(2,946)	-
Support with Confidence	<u>1,765</u>	<u>(1,765)</u>	<u>-</u>
	<u>4,711</u>	<u>(4,711)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>259,427</u>	<u>10,829</u>	<u>270,256</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	379,104	(361,226)	17,878
Crisis Fund	11,328	(13,666)	(2,338)
Workforce Capacity Fund	<u>17,500</u>	<u>(17,500)</u>	<u>-</u>
	407,932	(392,392)	15,540
<b>Restricted funds</b>			
Infection Control	9,203	(12,149)	(2,946)
Support with Confidence	<u>-</u>	<u>(1,765)</u>	<u>(1,765)</u>
	<u>9,203</u>	<u>(13,914)</u>	<u>(4,711)</u>
<b>TOTAL FUNDS</b>	<u>417,135</u>	<u>(406,306)</u>	<u>10,829</u>

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2023.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS - CARING FOR CARERS LIMITED**

England & Wales - Charity number 1060552

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# Accounts

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REGISTERED COMPANY NUMBER: 03244453 (England and Wales)  
REGISTERED CHARITY NUMBER: 1060552

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022**  
**FOR**  
**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

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**FOR THE YEAR ENDED 31ST MARCH 2022**

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**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's objectives are to relieve the stresses experienced by carers and beneficiaries. "Beneficiaries" means any person or people who have care needs as a result of disability, illness or age, and "Carers" means any person or people involved in the provision of care for a beneficiary or beneficiaries. The area of benefit shall be East Sussex, Brighton and Hove as agreed by the Board of Trustees.

The policy of the scheme continues to be working closely with East Sussex County Council, Brighton and Hove City Council and the Clinical Commissioning Groups covering the Charity's operational area, to provide respite services wherever possible.

**Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit the Charity provides to the public.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Despite continuing challenges raised by the Covid 19 pandemic, the charity has continued to deliver high quality care to clients to enable carers to have respite. Clients receive care at home and at the Bentley Grange Day Care Centre in Hailsham.

In total, the charity provided over 16,500 hours of care between 1st April 2021 and 31st March 2022.

As in previous years, the charity continues to support people of all ages living with a wide range of ill health and disabilities, such as Parkinson's Disease, Dementia, Stroke, Multiple Sclerosis, Down's Syndrome, Cancer, Autism, Epilepsy and others. The charity's Care Support Workers undergo a comprehensive training programme which enables them to provide a high quality of care to our service users.

Strict enforcement of the use of PPE by our Care Support Workers enabled the charity to maintain the delivery of our respite care services despite further outbreaks of Covid 19 infections in the community. This enabled us to successfully support carers who were struggling with their own wellbeing, directly impacted by the pandemic.

Effective management of staff absence due to Covid 19 infections by the charity ensured minimal impact to the delivery of the respite service to clients.

Due to monies received by fundraising, the charity was able to continue to offer up to 6 weeks of free care to carers who found themselves at crisis. This initiative will continue while monies are available to support, as its value to those who access the service is clear.

The charity continued to promote its My Health Matters initiative to carers. The Carers Hub increased referrals to the charity for this service. Funding from the council has continued to support this initiative which enables carers to attend appointments to support their own health and wellbeing needs. We delivered over 2,477 hours of support under this initiative during 2021-2022.

Our Care Managers resumed home visits to conduct client assessments, where appropriate. They also continued to complete these on the telephone for those carers who were reluctant to receive a home visit. This enabled more carers to access the appropriate services to meet the needs of them and their loved ones. Care Managers also completed Emergency Back Up Plans (EBUP's) with carers and registered these with the council. Referrals for care services and EBUP's continued to increase throughout the year.

The day centre based at Bentley Grange once again opened to provide care for 3 days a week for both visiting clients and those residing at Bentley Grange.

**Conclusion**

The Trustees consider that due to the continuation of the challenges faced post pandemic the charity has performed well. Clients highly value the service and feel that clients receive an excellent standard of care. This is supported by client feedback received.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**FINANCIAL REVIEW**

**Financial position**

Total income for the year was £417,135. This sum includes the monies receivable under the service agreements with East Sussex County Council, Brighton & Hove City Council and the Clinical Commissioning Groups covering the charity's operational area. Other income received includes fees for private services and donations.

The continuing policy is to strive to meet commitments within the funding provided and to ensure that the reserves are not depleted to an unsustainable extent

Funding is directly related to key objectives and the significant expense continues to be salaries and wages paid for the provision of care.

Total expenditure for the year was £406,306, resulting in a surplus for the year of £10,829. The balance of reserves carried forward was £270,256 the reserves are made up of restricted reserves totalling £nil and unrestricted reserves of £270,256

Re Covid 19 we have applied for any funds that we were eligible for under the furloughing scheme and were also allowed to apply for various government funded grants accessed via local government. Longer term we cannot assess the future financial ramifications at this time.

**Reserves policy**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**FUTURE PLANS**

The charity's aims for the future are to continue to provide high quality respite to carers and people with care needs, whilst:

- Expanding and developing current services including Carers My Health Matters respite service and providing a bespoke person centred service to meet the needs of service users and carers
- Build on our project to deliver respite to Carers in Crisis
- Continue to work in partnership with Commissioners and build relationships with other carer organisations whilst continuing to raise public and local authority awareness of the charity and services it provides
- Continue the drive recruitment and to recognise that the retention of dedicated, flexible and highly trained employees is paramount to the delivery of high quality care and support
- to increase income - proactively seek alternative fundraising source
- To continue to improve processes in regards to back office procedures

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 2 September 1996 (Company Registration No 03244453) which was registered as a charity on 14 February 1997 (Charity Registration No 1060552).

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Trustees are elected at the Annual General Meeting.

The Members have guaranteed to contribute a maximum of £1 each in the event of the company being wound up.

**Organisational structure**

The management of the Charity is the responsibility of the Board of Trustees who are elected and co-opted under the terms of the Articles of Association. The number of Board members shall not be less than four and no more than nine. In addition three persons may be co-opted to the Board at any time by the Trustees. All new Trustees, once elected are inducted and are handed the Charity's organisational policies and documents. Trustees are encouraged to attend training courses as required, as well as utilising online resources for Trustees and attending local networking opportunities. The Board of Trustees delegated the day-to-day operation of the Charity to the Chief Executive, two Registered Managers and staff. The Board meets on a monthly to six weekly basis. Other meetings are arranged as considered necessary.

The charity is a network partner of the Carer's Trust and each Crossroads Scheme works in its own area but is bound by the overall policies of the Trust.

**Registered manager**

Sharlene Small

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03244453 (England and Wales)

**Registered Charity number**

1060552

**Registered office**

Community Base  
113 Queens Road  
Brighton  
BN1 3XG

**Trustees**

K F Barber (resigned 11/11/2021)  
K J Barnard  
P Senker  
R Brown  
A Furber (resigned 5/7/2021)  
R Jones (resigned 25/9/2021)  
Ms A Lakosova (resigned 4/5/2022)  
Ms C O'Leary  
Ms R Swann (appointed 28/4/2021)

**Independent Examiner**

M Partridge FCA  
Institute of Chartered Accountants in England and Wales  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Bankers**

Barclays Bank PLC  
PO Box 779  
Eastbourne  
East Sussex  
BN21 3PQ

NatWest PLC  
Castle Square  
Brighton  
East Sussex,  
BNI 1EE

**Working Name**

East Sussex Brighton and Hove Crossroads Care

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of East Sussex Brighton & Hove Crossroads - Caring for Carers Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 1<sup>st</sup> December 2022 and signed on its behalf by:

R Brown - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
EAST SUSSEX BRIGHTON & HOVE CROSSROADS  
- CARING FOR CARERS LIMITED**

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**Independent examiner's report to the trustees of East Sussex Brighton & Hove Crossroads - Caring for Carers Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors 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 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

M Partridge FCA  
Institute of Chartered Accountants in England and Wales  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: 12<sup>th</sup> December 2022

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,353	-	1,353	6,973
<b>Charitable activities</b>					
Charitable Activities		399,483	9,203	408,686	343,453
Investment income	3	1	-	1	-
Other income		<u>7,095</u>	<u>-</u>	<u>7,095</u>	<u>47,819</u>
<b>Total</b>		<u>407,932</u>	<u>9,203</u>	<u>417,135</u>	<u>398,245</u>
<b>EXPENDITURE ON</b>					
Raising funds		216	-	216	216
<b>Charitable activities</b>					
Charitable Activities		392,169	13,914	406,083	365,093
William Daly Centre		<u>7</u>	<u>-</u>	<u>7</u>	<u>-</u>
<b>Total</b>		<u>392,392</u>	<u>13,914</u>	<u>406,306</u>	<u>365,309</u>
<b>NET INCOME/(EXPENDITURE)</b>		15,540	(4,711)	10,829	32,936
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>254,716</u>	<u>4,711</u>	<u>259,427</u>	<u>226,491</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>270,256</u></u>	<u><u>-</u></u>	<u><u>270,256</u></u>	<u><u>259,427</u></u>

The notes form part of these financial statements

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED (REGISTERED NUMBER: 03244453)**

**BALANCE SHEET**  
**31ST MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	90,855	-	90,855	34,331
Cash at bank		<u>230,586</u>	<u>-</u>	<u>230,586</u>	<u>268,575</u>
		321,441	-	321,441	302,906
<b>CREDITORS</b>					
Amounts falling due within one year	9	(51,185)	-	(51,185)	(43,479)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>270,256</u>	<u>-</u>	<u>270,256</u>	<u>259,427</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>270,256</u>	<u>-</u>	<u>270,256</u>	<u>259,427</u>
<b>NET ASSETS</b>		<u>270,256</u>	<u>-</u>	<u>270,256</u>	<u>259,427</u>
<b>FUNDS</b>					
	11				
Unrestricted funds				270,256	254,716
Restricted funds				<u>-</u>	<u>4,711</u>
<b>TOTAL FUNDS</b>				<u>270,256</u>	<u>259,427</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED (REGISTERED NUMBER: 03244453)**

**BALANCE SHEET - continued**  
**31ST MARCH 2022**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1<sup>st</sup> December 2022 and were signed on its behalf by:

R Brown - Trustee

The notes form part of these financial statements

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, including taking into account any potential impact of the Covid-19 pandemic, and on that basis the charity is considered to be a going concern.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of donations, gifts and legacies and is included in full in the SOFA when receivable.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

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

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the Accounts.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Leases**

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the Lease.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	<u>1,353</u>	<u>6,973</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	<u>1</u>	<u>-</u>

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**4. INCOME FROM CHARITABLE ACTIVITIES**

		2022	2021
		£	£
Membership	Charitable Activities	360	265
Fundraising	Charitable Activities	2,644	500
Direct purchase	Charitable Activities	97,963	72,661
Grants	Charitable Activities	196,032	175,336
Independent service agreements	Charitable Activities	<u>111,687</u>	<u>94,691</u>
		<u>408,686</u>	<u>343,453</u>

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

	2022	2021
	£	£
Brighton and Hove City Council	127,132	107,286
Brighton and Hove CCG	47,000	47,000
Other Grants	10,572	2,050
Chapman Charitable Trust	-	1,000
Sussex Community Foundation	-	5,000
Chalk Cliff Trust	-	5,000
Masonic Community	11,328	-
ICF	-	3,000
East Sussex County Council	<u>-</u>	<u>5,000</u>
	<u>196,032</u>	<u>175,336</u>

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

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

	2022	2021
	£	£
Independent Examiner's fee	<u>2,970</u>	<u>2,880</u>

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**7. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	324,846	304,571
Social security costs	9,468	6,736
Other pension costs	<u>4,092</u>	<u>3,328</u>
	<u>338,406</u>	<u>314,635</u>

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

	2022	2021
Care Support workers	23	25
Administration	<u>7</u>	<u>7</u>
	<u>30</u>	<u>32</u>

No employees received emoluments in excess of £60,000.

Key Management Personnel remuneration amounted to £56,658 (2021: £54,393).

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	82,314	18,556
Prepayments and accrued income	<u>8,541</u>	<u>15,775</u>
	<u>90,855</u>	<u>34,331</u>

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Social security and other taxes	4,556	3,279
Other creditors	23,829	21,795
Accruals and deferred income	<u>22,800</u>	<u>18,405</u>
	<u>51,185</u>	<u>43,479</u>

**10. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	1,114	1,114
Between one and five years	<u>560</u>	<u>1,674</u>
	<u>1,674</u>	<u>2,788</u>

**11. MOVEMENT IN FUNDS**

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	252,378	17,878	270,256
Crisis Fund	<u>2,338</u>	<u>(2,338)</u>	-
	254,716	15,540	270,256
<b>Restricted funds</b>			
Infection Control	2,946	(2,946)	-
Support with Confidence	<u>1,765</u>	<u>(1,765)</u>	-
	<u>4,711</u>	<u>(4,711)</u>	-
<b>TOTAL FUNDS</b>	<u>259,427</u>	<u>10,829</u>	<u>270,256</u>

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**11. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	379,104	(361,226)	17,878
Crisis Fund	11,328	(13,666)	(2,338)
Workforce Capacity Fund	<u>17,500</u>	<u>(17,500)</u>	<u>-</u>
	407,932	(392,392)	15,540
<b>Restricted funds</b>			
Infection Control	9,203	(12,149)	(2,946)
Support with Confidence	<u>-</u>	<u>(1,765)</u>	<u>(1,765)</u>
	<u>9,203</u>	<u>(13,914)</u>	<u>(4,711)</u>
<b>TOTAL FUNDS</b>	<u><u>417,135</u></u>	<u><u>(406,306)</u></u>	<u><u>10,829</u></u>

**Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	223,121	29,257	252,378
Crisis Fund	<u>3,370</u>	<u>(1,032)</u>	<u>2,338</u>
	226,491	28,225	254,716
<b>Restricted funds</b>			
Infection Control	-	2,946	2,946
Support with Confidence	<u>-</u>	<u>1,765</u>	<u>1,765</u>
	<u>-</u>	<u>4,711</u>	<u>4,711</u>
<b>TOTAL FUNDS</b>	<u><u>226,491</u></u>	<u><u>32,936</u></u>	<u><u>259,427</u></u>

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	372,388	(343,131)	29,257
Crisis Fund	1,000	(2,032)	(1,032)
Corona resilience Fund	10,000	(10,000)	-
Workforce Capacity Fund	<u>902</u>	<u>(902)</u>	<u>-</u>
	384,290	(356,065)	28,225
<b>Restricted funds</b>			
Infection Control	10,955	(8,009)	2,946
Support with Confidence	<u>3,000</u>	<u>(1,235)</u>	<u>1,765</u>
	<u>13,955</u>	<u>(9,244)</u>	<u>4,711</u>
<b>TOTAL FUNDS</b>	<u><u>398,245</u></u>	<u><u>(365,309)</u></u>	<u><u>32,936</u></u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2022.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS - CARING FOR CARERS LIMITED**

England & Wales - Charity number 1060552

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# Accounts

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REGISTERED COMPANY NUMBER: 03244453 (England and Wales)  
REGISTERED CHARITY NUMBER: 1060552

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021**  
**FOR**  
**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's objectives are to relieve the stresses experienced by carers and beneficiaries. "Beneficiaries" means any person or people who have care needs as a result of disability, illness or age, and "Carers" means any person or people involved in the provision of care for a beneficiary or beneficiaries. The area of benefit shall be East Sussex, Brighton and Hove as agreed by the Board of Trustees.

The policy of the scheme continues to be working closely with East Sussex County Council, Brighton and Hove City Council and the Clinical Commissioning Groups covering the Charity's operational area, to provide respite services wherever possible.

**Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit the Charity provides to the public.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Charity has continued to provide quality care to clients in order to provide respite to their carers. Not only has this service been provided in the carers' home but it has been provided at our Day Care Centre in Hailsham

In total, the charity provided over 11,245 hours of care during the 2020 - 21 year.

As in previous years, the charity worked with people with care needs of all ages and with a wide range of disabilities, including Parkinson's Disease, Dementia, Stroke, Multiple Sclerosis, Down's syndrome, Cancer, Autism, Epilepsy and many others disabilities. The charity's care staff has the training and experience necessary to provide a high quality of service across this range.

**Covid 19**

The outbreak of the Covid 19 pandemic could have had a significant impact on the charity due to clients cancelling services very early on in 2020, as time went on Carers requested their services to be reinstated due to the impact lockdown was having on their own mental wellbeing. Carers were also supported to complete emergency back up plans which were registered with the council. There was an increase in referrals, it was very apparent from these referrals that Carers were close to crisis, we fortunately were able to offer Carers crisis due to surplus hours on the Carers My Health Matters service and through our fundraising streams of revenue. At the point of assessment we would then gain consent to refer clients and the Carers on to Adult Social Care for care needs and Carers assessments to enable them to access the appropriate services to meet their needs. Where some clients did not feel safe with Care workers in their home we continued to provide telephone support and in some instances face time meetings were provided to the client to enable the Carer to switch off and have a cup of tea.

Bentley Grange Day service reopened in August 2020 to residents of the supported development. Clients who attend the centre and live in the community were offered homebased respite in the interim enabling their Carers to have a break.

We were very fortunate to secure all PPE early on in the pandemic, Brighton & Hove City Council supplied PPE until the Department of healths dedicated PPE channel went live. All staff adapted to a new way of working which included social distancing, wearing of full PPE and also educating the Carers on the use of PPE and infection control.

**Conclusion**

The trustees consider that the charity has performed well under such challenging circumstances and in the current financial environment.

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**FINANCIAL REVIEW**

**Financial position**

Total income for the year was £398,245 This sum includes the monies receivable under the service agreements with East Sussex County Council, Brighton & Hove City Council and the Clinical Commissioning Groups covering the charity's operational area. Other income received includes fees for private services and donations.

The continuing policy is to strive to meet commitments within the funding provided and to ensure that the reserves are not depleted to an unsustainable extent

Funding is directly related to key objectives and the significant expense continues to be salaries and wages paid for the provision of care.

Total expenditure for the year was £365,309 A surplus for the year of £32,936 was therefore incurred resulting in a balance of reserves carried forward of £259,427 the reserves are made up of restricted reserves totalling £4,711 and unrestricted reserves of £254,716

Re Covid 19 we have applied for any funds that we were eligible for under the furloughing scheme and were also allowed to apply for various government funded grants accessed via local government. Longer term we cannot assess the future financial ramifications at this time.

**Reserves policy**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**FUTURE PLANS**

The charity's aims for the future are to continue to provide high quality respite to carers and people with care needs, whilst:

- Expanding and developing current services including Carers My Health Matters respite service and providing a bespoke person centred service to meet the needs of service users and carers
- Build on our project to deliver respite to Carers in Crisis
- Continue to work in partnership with Commissioners and build relationships with other carer organisations whilst continuing to raise public and local authority awareness of the charity and services it provides
- Continue the drive recruitment and to recognise that the retention of dedicated, flexible and highly trained employees is paramount to the delivery of high quality care and support
- to increase income - proactively seek alternative fundraising source
- To continue to improve processes in regards to back office procedures

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 2 September 1996 (Company Registration No 03244453) which was registered as a charity on 14 February 1997 (Charity Registration No 1060552).

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Trustees are elected at the Annual General Meeting.

The Members have guaranteed to contribute a maximum of £1 each in the event of the company being wound up.

**Organisational structure**

The management of the Charity is the responsibility of the Board of Trustees who are elected and co-opted under the terms of the Articles of Association. The number of Board members shall not be less than four and no more than nine. In addition three persons may be co-opted to the Board at any time by the Trustees. All new Trustees, once elected are inducted and are handed the Charity's organisational policies and documents. Trustees are encouraged to attend training courses as required, as well as utilising online resources for Trustees and attending local networking opportunities. The Board of Trustees delegated the day-to-day operation of the Charity to the Chief Executive, two Registered Managers and staff. The Board meets on a monthly to six weekly basis. Other meetings are arranged as considered necessary.

The charity is a network partner of the Carer's Trust and each Crossroads Scheme works in its own area but is bound by the overall policies of the Trust.

**Registered manager**

Sharlene Small

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03244453 (England and Wales)

**Registered Charity number**

1060552

**Registered office**

Community Base  
113 Queens Road  
Brighton  
BN1 3XG

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

K F Barber

K J Barnard

P Senker

R Brown

A Furber

R Jones

Ms A Lakosova (appointed 24/8/2020)

Ms C O'Leary (appointed 2/12/2020)

Ms R Swann (appointed 28/4/2021)

**Company Secretary**

Mrs C E Benson

**Independent Examiner**

M Partridge FCA

Institute of Chartered Accountants in England and Wales

Chariot House Limited

Chartered Accountants

44 Grand Parade

Brighton

East Sussex

BN2 9QA

**Bankers**

Barclays Bank PLC

PO Box 779

Eastbourne

East Sussex

BN21 3PQ

NatWest PLC

Castle Square

Brighton

East Sussex,

BNI 1EE

**Working Name**

East Sussex Brighton and Hove Crossroads Care

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of East Sussex Brighton & Hove Crossroads - Caring for Carers Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 12 November 2021. and signed on its behalf by:

K F Barber - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
EAST SUSSEX BRIGHTON & HOVE CROSSROADS  
- CARING FOR CARERS LIMITED**

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**Independent examiner's report to the trustees of East Sussex Brighton & Hove Crossroads - Caring for Carers Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors 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 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

M Partridge FCA  
Institute of Chartered Accountants in England and Wales  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: 22 November 2021

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	6,973	-	6,973	1,631
<b>Charitable activities</b>					
Charitable Activities	3	329,498	13,955	343,453	414,433
Other income		<u>47,819</u>	<u>-</u>	<u>47,819</u>	<u>-</u>
<b>Total</b>		384,290	13,955	398,245	416,064
<b>EXPENDITURE ON</b>					
Raising funds		216	-	216	216
<b>Charitable activities</b>					
Charitable Activities		355,849	9,244	365,093	415,971
<b>Total</b>		<u>356,065</u>	<u>9,244</u>	<u>365,309</u>	<u>416,187</u>
<b>NET INCOME/(EXPENDITURE)</b>		28,225	4,711	32,936	(123)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		226,491	-	226,491	226,614
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>254,716</u>	<u>4,711</u>	<u>259,427</u>	<u>226,491</u>

The notes form part of these financial statements

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED (REGISTERED NUMBER: 03244453)**

**BALANCE SHEET**  
**31ST MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	7	34,331	-	34,331	49,997
Cash at bank		<u>263,864</u>	<u>4,711</u>	<u>268,575</u>	<u>209,369</u>
		298,195	4,711	302,906	259,366
<b>CREDITORS</b>					
Amounts falling due within one year	8	(43,479)	-	(43,479)	(32,875)
		<u>254,716</u>	<u>4,711</u>	<u>259,427</u>	<u>226,491</u>
<b>NET CURRENT ASSETS</b>					
		<u>254,716</u>	<u>4,711</u>	<u>259,427</u>	<u>226,491</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>254,716</u>	<u>4,711</u>	<u>259,427</u>	<u>226,491</u>
<b>NET ASSETS</b>					
		<u>254,716</u>	<u>4,711</u>	<u>259,427</u>	<u>226,491</u>
<b>FUNDS</b>					
	10				
Unrestricted funds				254,716	226,491
Restricted funds				<u>4,711</u>	<u>-</u>
<b>TOTAL FUNDS</b>					
				<u>259,427</u>	<u>226,491</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED (REGISTERED NUMBER: 03244453)**

**BALANCE SHEET - continued**  
**31ST MARCH 2021**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 November 2021 and were signed on its behalf by:

K F Barber - Trustee

The notes form part of these financial statements

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, including taking into account any potential impact of the Covid-19 pandemic, and on that basis the charity is considered to be a going concern.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of donations, gifts and legacies and is included in full in the SOFA when receivable.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

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

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

---

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the Accounts.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Leases**

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the Lease.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	<u>6,973</u>	<u>1,631</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2021	2020
		£	£
Day Centre Income	Charitable Activities	-	3,209
Membership	Charitable Activities	265	580
Fundraising	Charitable Activities	500	6,750
Direct purchase	Charitable Activities	72,661	115,279
Grants	Charitable Activities	175,336	153,389
Independent service agreements	Charitable Activities	<u>94,691</u>	<u>135,226</u>
		<u>343,453</u>	<u>414,433</u>

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

	2021	2020
	£	£
Brighton and Hove City Council	107,286	105,812
Brighton and Hove CCG	47,000	47,000
Other Grants	2,050	577
Chapman Charitable Trust	<u>1,000</u>	<u>-</u>
Carried forward	157,336	153,389

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**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**3. INCOME FROM CHARITABLE ACTIVITIES - continued**

	2021	2020
	£	£
Brought forward	157,336	153,389
Sussex Community Foundation	5,000	-
Chalk Cliff Trust	5,000	-
ICF	3,000	-
East Sussex County Council	5,000	-
	<u>175,336</u>	<u>153,389</u>

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

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

	2021	2020
	£	£
Independent Examiner's fee	<u>2,880</u>	<u>2,700</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Trustees' expenses**

There were no reimbursed expenses paid to Trustees (2020 - £149 - 2 Trustees) in respect of travelling expenses and carer support.

**6. STAFF COSTS**

	2021	2020
	£	£
Wages and salaries	304,571	339,802
Social security costs	6,736	9,147
Other pension costs	3,328	4,055
	<u>314,635</u>	<u>353,004</u>

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

	2021	2020
Care Support workers	25	27
Administration	<u>7</u>	<u>7</u>
	<u>32</u>	<u>34</u>

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**6. STAFF COSTS - continued**

No employees received emoluments in excess of £60,000.

Key Management Personnel remuneration amounted to £54,393 (2020: £52,811).

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	18,556	44,306
Prepayments and accrued income	<u>15,775</u>	<u>5,691</u>
	<u>34,331</u>	<u>49,997</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Social security and other taxes	3,279	2,996
Other creditors	21,795	25,881
Accruals and deferred income	<u>18,405</u>	<u>3,998</u>
	<u>43,479</u>	<u>32,875</u>

**9. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	-	1,114
Between one and five years	<u>-</u>	<u>2,784</u>
	<u>-</u>	<u>3,898</u>

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**10. MOVEMENT IN FUNDS**

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	223,121	29,257	252,378
Crisis Fund	<u>3,370</u>	<u>(1,032)</u>	<u>2,338</u>
	226,491	28,225	254,716
<b>Restricted funds</b>			
Infection Control	-	2,946	2,946
Support with Confidence	<u>-</u>	<u>1,765</u>	<u>1,765</u>
	<u>-</u>	<u>4,711</u>	<u>4,711</u>
<b>TOTAL FUNDS</b>	<u>226,491</u>	<u>32,936</u>	<u>259,427</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	372,388	(343,131)	29,257
Crisis Fund	1,000	(2,032)	(1,032)
Corona resilience Fund	10,000	(10,000)	-
Workforce Capacity Fund	<u>902</u>	<u>(902)</u>	<u>-</u>
	384,290	(356,065)	28,225
<b>Restricted funds</b>			
Infection Control	10,955	(8,009)	2,946
Support with Confidence	<u>3,000</u>	<u>(1,235)</u>	<u>1,765</u>
	<u>13,955</u>	<u>(9,244)</u>	<u>4,711</u>
<b>TOTAL FUNDS</b>	<u>398,245</u>	<u>(365,309)</u>	<u>32,936</u>

**EAST SUSSEX BRIGHTON & HOVE CROSSROADS**  
**- CARING FOR CARERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	222,150	971	223,121
Crisis Fund	<u>4,464</u>	<u>(1,094)</u>	<u>3,370</u>
	<u>226,614</u>	<u>(123)</u>	<u>226,491</u>
<b>TOTAL FUNDS</b>	<u><u>226,614</u></u>	<u><u>(123)</u></u>	<u><u>226,491</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	416,064	(415,093)	971
Crisis Fund	<u>-</u>	<u>(1,094)</u>	<u>(1,094)</u>
	<u>416,064</u>	<u>(416,187)</u>	<u>(123)</u>
<b>TOTAL FUNDS</b>	<u><u>416,064</u></u>	<u><u>(416,187)</u></u>	<u><u>(123)</u></u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.