

**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>	4				
Charitable Activities		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>-</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>-</u>	<u>208,843</u>	<u>242,017</u>
<b>NET CURRENT ASSETS</b>					
		<u>208,843</u>	<u>-</u>	<u>208,843</u>	<u>242,017</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>208,843</u>	<u>-</u>	<u>208,843</u>	<u>242,017</u>
<b>NET ASSETS</b>					
		<u>208,843</u>	<u>-</u>	<u>208,843</u>	<u>242,017</u>
<b>FUNDS</b>	10				
Unrestricted funds				<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

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	283	-

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2025	2024
		£	£
Direct purchase	Charitable Activities	113,344	108,188
Grants	Charitable Activities	150,488	147,429
Independent service agreements	Charitable Activities	155,492	131,526
		419,324	387,143

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
	150,488	147,429

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

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

	2025	2024
	£	£
Independent Examiner's fee	3,150	3,120

**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>

**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>	242,017	(33,174)	208,843

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>	424,855	(458,029)	(33,174)

**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>	257,356	(15,339)	242,017

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>	395,094	(410,433)	(15,339)

**11. RELATED PARTY DISCLOSURES**

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