

Charity Registration No. 1067532

Company Registration No 03333210 (England and Wales)

CROSSROADS (BARNSELY) LIMITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

CROSSROADS (BARNSELEY) LIMITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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CROSSROADS (BARNSELEY) LIMITED**TRUSTEES' ANNUAL REPORT****YEAR ENDED 31 MARCH 2023**

The Board of Trustees presents its report and audited financial statements for the year ended 31 March 2023.

Legal and Administrative details

Charity Name: Crossroads (Barnsley) Limited

Charity Registration Number: 1067532

**Registered Office and
Operational address:** Maple House
Maple Estate
Stocks Lane
Barnsley
South Yorkshire
S75 2BL

Board of Trustees

S Taylor
C Charlesworth (resigned 6 December 2022)
C Mosey (resigned 26 July 2022)
M Bailey
S Bailey
M Beever (appointed 7 February 2023)
D S Murray (appointed 6 December 2022)
H C Key
R Hurst

Chief Executive Officer J David

Independent examiners North Accounting Limited,
Chartered Accountants
12 Manvers House,
Pioneer Close,
Wath Upon Dearne,
Rotherham,
S63 7JZ

Bankers Co-operative Bank PLC
11 Peel Square
Barnsley
S70 2QT

CROSSROADS (BARNSELEY) LIMITED
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2023

The trustees present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and the Statement of Recommended Practice (FRS 102) issued in October 2019.

Structure, Governance and Management

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

S Taylor
 C Charlesworth (resigned 6 December 2022)
 C Mosey (resigned 26 July 2022)
 M Bailey
 S Bailey
 M Beever (appointed 7 February 2023)
 D S Murray (appointed 6 December 2023)
 H C Key
 R Hurst

Governing Document

The Charity was established in 1997 as a company limited by guarantee company number 03333210 and with the Charity Commission Number 1067532. The governing document under which the charity operates is the Memorandum and Articles of Association.

Appointment of Trustees

As set out in the articles of association the chair of the trustees is nominated and appointed by the existing trustees. The trustees have the power to co-opt further members in order to fulfil specialist roles. All trustees are circulated with invitations to nominate trustees prior to the AGM.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Risk Management

The trustees actively review major risks which the charitable company faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charitable company and confirm that they have established systems to mitigate the significant risks.

CROSSROADS (BARNSELEY) LIMITED
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2023

Objectives and Activities

The charity is a company limited by guarantee. It is governed by a Memorandum & Articles of Association. The principle activity is that of caring for carers. Crossroads (Barnsley) Limited are a network partner of Carers Trust National Charity. The day-to-day management of the charity is delegated to the Management Committee.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial Review

The results for the year are set out in the financial statements on page 9 to 18. The trustees confirm that there have been no changes in the accounting policies.

Reserves Policy

Crossroads have received funds from a number of different sources and the majority of services provided are described in some form of contract or service level agreement. These agreements contain a requirement for the funder to give reasonable notice of any intention to withdraw funding or seek changes to the existing arrangements. The trustees believe such agreements will provide the time necessary to effect any organisational changes necessary caused by changes in funding levels. Nevertheless the trustees believe it is important they hold as financial reserves the funds necessary to ensure an ordered and proper closing of Crossroads. Hence, in accordance with guidelines issued by the charity commissioners, the trustees have adopted a policy to ensure that the charitable company is able to meet all current and expected liabilities. The levels of reserves, currently £59,510, are reviewed annually by the trustees

Investment policy

The trust deed authorises the trustees to make and hold investments using the general funds of the charitable company.

Risk Management

The trust deed authorises the trustees to make and hold investments using the general funds of the charitable company.

Plans for the future

The chairperson's report contains details of plans for the future of the charitable company.

Public benefit reporting

The trustees consider they have complied with the duty in section 4 of the Charities Act 2006 having due regard to the public benefit guidance published by the Charities Commission. The Charity did not experience any serious incidents or other matters that should have been brought to the Charity Commissions attention but that were not.

CROSSROADS (BARNSELEY) LIMITED
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2023

Trustees' Responsibilities

The trustees, who are also the directors of Crossroads (Barnsley) limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The Trustees who held office at the date of approval of this Trustees' Report confirm that, so far as they are each aware, there is no relevant audit information of which the Company's auditors are unaware; and each Trustee has taken all the steps that he/she ought to have taken as a Trustee to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Approval

The above report has been prepared in accordance with the Statement of Recommended Practice (FRS102), (issued in January 2019) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the Board of trustees

S. Taylor

S Taylor

Trustee *CHAIR PERSON*

Dated: *28/9/2023*

CROSSROADS (BARNSELEY) LIMITED
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2023

Chairperson's Report

Welcome to the 30th Annual General Meeting of Crossroads (Barnsley) Limited and as always, I would like to take this opportunity to inform you of what has transpired for us as a charity over the last 12 months.

The recruitment and retention of community support workers for our organisation remains a challenge, however what we do know is, this is consistent across all care providers. At Crossroads (Barnsley) Limited we believe that our organisations greatest assets are the community support workers, and this is why we invest in them from the outset. Before having any face-to-face contact with our clients' new recruits are put through a robust induction programme where they have attained the knowledge to start them off on a 'Crossroads Journey'. Each recruit will spend time familiarising themselves with the policies and procedures of the organisation before attending mandatory training, which includes undertaking the accredited e-learning Care Certificate endorsed via Skills for Care. On completion of training, it is essential they shadow a more experienced community support worker before they are matched to clients, gaining an insight into what the job entails. Having acquired the necessary knowledge to be able to work safely, experience comes next by learning on the job, with the hope we retain them.

The demographics of Crossroads (Barnsley) Limited community support workers illustrates an ageing workforce with many employees due to retire within the next five years therefore recruitment and retention is crucial. As a result of this Crossroads seized the opportunity to approach The South Yorkshire Community Foundation for monies to support a Moving on Up: young people and employment programme aimed at attracting 19–24-year-olds into employment in the care sector. We were successful in the application securing funding to be able to facilitate a programme of learning. The course will be intense equipping the young people with the skills, knowledge, and work ethics to attract them to the industry, so that they are employable on completion of the course. It is Crossroads (Barnsley) Ltd intention on successful completion of all modules to invite the young person for an interview providing we have the vacancies.

As you may recall Crossroads (Barnsley) Ltd was successful in delivering the Home Support Immediate Response Service contract commencing September 2021 until 31st March 2022. When the contract was due to end, it was extended to the end of November 2022 with a continuation of the block hours per week. We are now part of a new framework titled 'To live at home framework' with BMBC enabling us to generate care hours through this framework.

Crossroads (Barnsley) Ltd have also been involved in two other initiatives, firstly the Cost-of-Living Crisis funding which was received from BMBC to provide food vouchers which we were asked to distribute to low-income families; the disabled; single working people and those on pension credits.

Secondly accessing the Omicron Grant enabled us to provide 2500 free care hours to unpaid carers to provide respite care at home, giving unpaid carers a most deserved and welcomed break.

The Social Care Academy was formally launched in May 2022 and opened its training facilities to other care providers within Barnsley, and members of the public requesting our services. We currently have several care providers who pay a monthly retainer fee to access the mandatory training for their staff, along with care providers that purchase specific modules per staff member, to which there is a charge. Additionally, we sought accreditation from Highfield Awarding Organisation to offer Emergency First Aid Courses, The Care Certificate, Level 2 Certificate in Principles of Medication Handling and Administration for Care Settings, and a suite of diplomas at various levels. The CEO believes in developing its own community support workers and no better way than having its own dedicated facilities onsite for them to access, especially if they are ambitious.

CROSSROADS (BARNSELY) LIMITED

TRUSTEES' ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2023

The Memory Hubs continue to grow from strength to strength, with an increase in the number of people in attendance, there is now a waiting list due to its popularity. The success is primarily because of the events being held at weekends when many services do not operate. We are constantly approached to facilitate a Memory Hub on a weekly basis; however currently funding prevails us, nevertheless it is a consideration.

In addition to the Memory Hubs, coffee mornings take place on Fridays, opening its door for anyone to drop in have a chat and a drink in a friendly atmosphere, with access to our own internal charity shop.

Monies raised from raffles held at the Memory Hubs, coffee mornings and small donations form part of the client's fund. This year we held a Christmas party at the Holiday Inn, in Barnsley which was a huge achievement not only to host an event on such scale but to be able to generate further income via a Christmas raffle, tombola and selling donated items.

The annual ISO 9001 Accreditation was undertaken as planned with special thanks again to Yvonne Saunders for her assistance in supporting the Chief Executive Officer (CEO) in the auditing process and maintaining its accreditation.

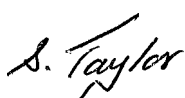
The notion of purchasing a residential property to offer respite care for our clients, remain high on our agenda. Any donations received have been set aside in readiness to support the new venture. We are still exploring opportunities with other funders both locally and nationally to support the initiative.

Objectives forthcoming year 2023 – 2024

- Strive to increase its numbers of clients to a sustainable level.
- Fill gaps in the employment market by recruiting new staff to the sector.
- Apply to Skills for Care to be an Endorsed Training Provider giving us kudos for the training we deliver, which will be publicised on their website.
- Increase the number of care providers accessing the Social Care Academy.
- Facilitate a further two cohorts of Unpaid Carers Programme.
- Consider employing a car driver to accommodate community support workers who use public transport, utilising the mobility car.
- To offer Memory Hub events on a weekly basis.

I thank you all for your attendance today and that of my fellow trustees for their contributions in supporting Crossroads (Barnsley) Ltd. Likewise, the Trustees would like to offer thanks to the other volunteers who give up their time to support the charity, it is sincerely appreciated.

Finally on behalf of the Board of Trustees I wish to thank the CEO for his continued leadership, his outstanding commitment and passion for his role, along with his management team and community support workers who serve us proud.

Signed: 

Chairperson

Dated: 28/9/2023

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES
OF CROSSROADS (BARNSELEY) LIMITED
YEAR ENDED 31 MARCH 2023**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 7 to 17.

Responsibilities and basis of report

As the charity 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 company'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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 that in any material respect:

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.

I R North BSC FCA



Chartered Accountant

12 Manvers House
Pioneer Close
Wath Upon Dearne
S63 7JZ

Date

5 October 2023

CROSSROADS (BARNSELEY) LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023

Income and endowment from:	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 £
Income from donations and legacies	2	8,451	-	8,451	1,840
Income from investments	3	61	-	61	-
Income from charitable activities	4	620,766	-	620,766	588,283
Total income		629,278	-	629,278	590,123
Expenditure					
Charitable activities					
Provision of care	5	640,824	62,991	703,815	558,274
Total expenditure		640,828	62,991	703,815	558,274
Net income		(11,546)	(62,991)	(74,537)	31,849
Fund balances brought forward at 1 April 2022		70,564	63,483	134,047	31,849
Net movement in funds		(11,546)	(62,991)	(74,537)	102,198
Fund balances carried forward at 31 March 2023		59,018	492	59,510	134,047

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CROSSROADS (BARNSELEY) LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	11	4,652	5,313
Current assets			
Debtors	12	35,114	88,912
Cash at bank and in hand		<u>49,010</u>	<u>56,484</u>
		84,124	145,396
Creditors: amounts falling due within one year	13	<u>29,266</u>	<u>16,662</u>
Net current assets		<u>54,858</u>	<u>128,734</u>
Net assets		<u>59,510</u>	<u>134,047</u>
Income funds			
Restricted funds	16	492	63,483
Unrestricted funds		<u>59,018</u>	<u>70,564</u>
Total charity funds	17	<u>59,510</u>	<u>134,047</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and in accordance with FRS102 SORP.

The accounts were approved by the Board on 28/9/2023

S. Taylor

S Taylor
Trustee

Company Registration No. 03333210

CROSSROADS (BARNSELEY) LIMITED**CASH FLOW STATEMENT****YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
Cash flow from operating activities	(6,492)	(24,164)
Net cash flow from operating activities	<u>(6,492)</u>	<u>(24,164)</u>
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(1,043)	(1,194)
Interest received	61	-
Net cash flow from investing activities	<u>(982)</u>	<u>(1,194)</u>
Net increase in cash and cash equivalents	(7,474)	(25,358)
Cash and cash equivalents at 1 April 2022	56,484	81,842
Cash and cash equivalents at 31 March 2023	<u>49,010</u>	<u>56,484</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	49,010	49,010
Cash and cash equivalents at 31 March 2023	<u>49,010</u>	<u>49,010</u>

Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net income for year	(74,537)	31,849
Interest receivable	(61)	-
Depreciation and impairment of tangible fixed assets	1,704	2,208
Decrease/increase) in debtors	53,798	(71,950)
Increase/(decrease) in creditors	12,604	13,729
Net cash flow from operating activities	<u>(6,492)</u>	<u>(24,164)</u>

CROSSROADS (BARNSELEY) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Crossroads (Barnsley) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amounts can be quantified with reasonable accuracy. Voluntary income received by ways of grants, donations and gifts and investment income is included in full in the statement of financial activities when receivable. Grants that are subject to performance related conditions received in advance of the service required by that condition is accounted for as a liability and shown on the balance sheet as deferred income. The value of services provided by volunteers has not been included in these accounts. Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.3 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. 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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Amounts below £200 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	15% per annum of net book value
Motor vehicle	25% per annum straight line
Computer equipment	25% per annum straight line

1.5 Leasing

Rentals under operating leases are charged to the profit and loss account as they fall due.

1.6 Pensions

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension costs charged in the financial statements represent the contribution payable by the company during the year.

CROSSROADS (BARNSELEY) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. Accounting policies

1.7 Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Assets.

1.8 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or through the terms of an appeal. Where the donor has imposed restrictions on the expenditure of resources which amount to pre conditions for use, the grants are deferred to the relevant future accounting period.

2. Income from donations and legacies

	2023	2022
	£	£
Donations and gifts	<u>8,451</u>	<u>1,840</u>

3. Income from investments

	2023	2022
	£	£
Interest receivable	<u>61</u>	<u>-</u>

4. Incoming from charitable activities

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 £
Provision of care	<u>620,766</u>	<u>-</u>	<u>620,766</u>	<u>588,283</u>
Provision of care			391,100	457,723
Grants			229,666	130,466
Government coronavirus job retention scheme grant			-	94
			<u>620,766</u>	<u>588,283</u>

CROSSROADS (BARNSELEY) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

5. Provision of care

	Staff costs £	Depreciation £	Other costs £	Total 2023 £	Total 2022 £
Charitable activities					
<u>Provision of care</u>					
Activities undertaken directly	330,943	-	147,995	478,938	361,561
Support costs	125,357	1,704	97,816	224,877	196,713
	<u>456,300</u>	<u>1,704</u>	<u>245,811</u>	<u>703,815</u>	<u>558,274</u>

6. Activities undertaken directly

	2023 £	2022 £
Wages and national insurance	330,943	322,905
Other costs relating to provision of care comprise:		
Travel expenses	26,910	16,890
Training expenses	25,322	3,724
Direct expenditure	10,546	9,407
Vouchers and other items given to clients	70,730	-
Memory hub	14,487	8,061
Covid 19 response	-	574
	<u>478,938</u>	<u>361,561</u>

7. Support costs

	2023 £	2022 £
Staff costs	117,916	116,322
Depreciation	1,704	2,208
Other costs relating to support costs comprise:		
Bookkeeping and payroll fees	2,864	-
Bad debts	1,035	-
Motor and travel expenses	5,420	3,391
Affiliation fees	7,592	6,590
Office rent	16,905	13,545
Rates and room hire	3,796	1,344
Insurance	6,851	5,406
Advertising	4,015	1,390
Repairs and renewals and maintenance contracts	9,274	9,912
Light & heat	4,369	1,823
Telephone	2,776	2,883
Telephone lease	10,980	6,304
Office equipment, postage and stationery	2,771	7,020
Equipment hire	4,486	789
Computer and website support	9,986	6,270
ISO 9001 certification	600	2,973
Legal and professional	2,190	-
Pension contributions	7,441	6,727
Accountancy	1,906	1,816
	<u>224,877</u>	<u>196,713</u>

CROSSROADS (BARNSELEY) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

8. Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, there was no travelling expenses for trustees reimbursed in the year (2022: trustees were reimbursed £nil).

No trustee or other person related to the charity had any personal interest in any transaction entered into by the charity during the year (2022 £nil).

9. Employees

Number of employees

The average weekly number of employees during the year was:

	2023 Number	2022 Number
Charitable activities	31	30
Management and administration of the charity	4	4
	<hr/> 35	<hr/> 34

Employment costs

	2023 £	2022 £
Wages and salaries	428,497	418,395
National insurance	20,362	20,832
Other pension costs	7,441	6,727
	<hr/> 456,300	<hr/> 445,954

There were no employees whose annual remuneration was £60,000 or more. Key management remuneration totalled £37,269.

10. Taxation

No liability to UK corporation tax arose on ordinary activities for the year ended 31 March 2023 or for the year ended 31 March 2022.

CROSSROADS (BARNSELEY) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

11. Tangible fixed assets

COST	Motor Vehicle £	Fixtures, Fittings & equipment £	Total £
As at 1 April 2022	3,000	13,678	16,678
Addition	-	1,043	1,043
Disposals	-	-	-
As at 31 March 2023	<u>3,000</u>	<u>14,721</u>	<u>17,721</u>
DEPRECIATION			
As at 1 April 2022	1,500	9,865	11,365
Disposals	-	-	-
Charge for year	<u>750</u>	<u>954</u>	<u>1,704</u>
As at 31 March 2023	<u>2,250</u>	<u>10,819</u>	<u>13,069</u>
NET BOOK VALUE			
As at 31 March 2023	<u>750</u>	<u>3,902</u>	<u>4,652</u>
As at 31 March 2022	<u>1,500</u>	<u>3,813</u>	<u>5,313</u>

12. Debtors

	2023 £	2022 £
Trade debtors	33,179	86,977
Other debtors	-	-
Prepayments and accrued income	1,935	1,935
	<u>35,114</u>	<u>88,912</u>

13. Creditors: amounts falling due within one year

	2023 £	2022 £
Paye and Nic	5,589	6,190
Deferred income	17,609	-
Accruals and other creditors	6,068	10,472
	<u>29,266</u>	<u>16,662</u>

CROSSROADS (BARNSELEY) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

14. Pension and other post-retirement benefit commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension costs and charge represents contributions payable by the company to the fund and the personal pension schemes of certain employees and amounted to £7,441 (2022 £6,727). At 31 March 2023 the contributions payable to the fund totalled £nil (2022 £nil).

15. Professional indemnity insurance

Professional indemnity insurance was purchased to indemnify claims made against the company at a cost of £6,851 (2022 £5,406).

16. Restricted funds

The movement on the restricted funds of the charity were as follows:-

	As at 1 April 2022 £	Income £	Expenditure £	As at 31 March 2023 £
SRB5 Grant (Moving)	55	-	27	28
Computer Grants	928	-	464	464
Making Space Omicron support grant	62,500	-	62,500	-
	<hr/> 63,483	<hr/> -	<hr/> 62,991	<hr/> 492

The SRB5 grant (moving) was a grant provided to facilitate the change of premises for the charity and to assist with the extra costs involved in such move. Part of this fund is released each year to cover the cost of depreciation of assets acquired during that time. This fund will remain until the corresponding assets have been fully written down or sold.

The computer fund represents a grant received to enable the charity to acquire new computer equipment. This fund will remain until the corresponding assets have been fully written down or disposed of.

The Making Space Omicron Support grant was obtained via Barnsley MBC as an Omicron support grant for unpaid carers.

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17. Analysis of net assets between funds

Fund balances at 31 March 2023 are represented by:	Restricted funds £	Unrestricted funds £	Total funds £
Fixed assets	492	4,160	4,652
Current assets	-	84,124	84,124
Current liabilities	-	(29,266)	(29,266)
Total net assets	492	59,018	59,510

The general fund represents the free funds of the charity which are not restricted by the donor.

18. Commitments under operating leases

At 31 March 2023 the company had total future commitments under non-cancellable operating leases as follows: ,

	2023 £	2022 £
Not later than one year	11,458	7,644
Between two and five years	42,380	24,543
Over five years	19,424	2,467

19. Ultimate Controlling Party

The board of directors are considered to be the ultimate controlling party of the organisation.