

Charity Registration No. 1067532

Company Registration No 03333210 (England and Wales)

CROSSROADS (BARNSELY) LIMITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

CROSSROADS (BARNSELEY) LIMITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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CROSSROADS (BARNSELEY) LIMITED**TRUSTEES' ANNUAL REPORT****YEAR ENDED 31 MARCH 2024**

The Board of Trustees presents its report and audited financial statements for the year ended 31 March 2024.

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
M Bailey
S Bailey
M Beever
D S Murray
H C Key (resigned 31 January 2024)
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 2024

The trustees present their report and accounts for the year ended 31 March 2024.

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
M Bailey
S Bailey
M Beever
D S Murray
H C Key (resigned 31 January 2024)
R Hurst

Governing Document

The Charity was formed in August 1993 as an affiliated member of the Crossroads Caring for Carers, registered as an independent charity in March 1997 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 2024

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 is an independent charity, a member of the Barnsley 3rd Sector Dementia Alliance. 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 8 to 17. 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 £90,622, 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 2024

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

Dated: 13/08/2024

CROSSROADS (BARNSELEY) LIMITED
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2024

Chairperson's Report

I would like to welcome you all here to Crossroads (Barnsley) Ltd for its 31st Annual General Meeting. It is always a special occasion where I can present the Trustees' report for the past financial year and share with you our achievements and what we need to do better in the future to continue serving the community as a trusted Charity.

If you recall our objectives for last year were to strive to increase the number of clients accessing our services to a sustainable level, which we have managed to achieve, and I can report that on average we have generated 536 hours per week.

With the increase in clients, it also means that we need to increase our number of care support workers to fulfil our obligations. This then leads to filling gaps in the employment market and as a result, Susan Bailey has acted as our dedicated ambassador, attending most job fairs and recruitment opportunities, to encourage a diverse range of individuals to join the service. This proves to be a difficult task, especially with recruitment and retention as it is across all the social care sector. Nevertheless, she has attracted many individuals to the company, but the issue is always about retaining them. This is because of the transient workforce owing to the sector being flooded with many care providers to choose from, the '0 hours contract' and the commitment of the individual to remain in the sector because of its pay.

This year Crossroads (Barnsley) Ltd was unsuccessful in its application for the Support to Live at Home Contract, however, a contract to provide 70 hours weekly through Right Care was still in place and a further fixed 10-hours-a-week contract has been signed with the Reablement Support as part of the Intermediate Care Pathway.

In my last report, I informed you of the monies received from The South Yorkshire Community Foundation in respect of Moving on Up: Young People and Employment Programme aimed at attracting 19–24-year-olds into employment in the care sector. Nevertheless, the endeavour has proven to be challenging due to the lack of enthusiasm among young individuals, despite concerted efforts to collaborate with the college.

The Social Care Academy did apply to Skills for Care to become an Endorsed Training Provider which we were successful in achieving and it was publicised on their website and ours, which has attracted some interest from other care providers and individuals. However, we still need to attract more providers to sustain the business and for it to grow. Skills for Care has developed a Workforce Strategy to ensure there are enough 'right people with the right skills to provide the best possible care and support for the people who draw on it', which Crossroads (Barnsley) Ltd want to be part of.

Our biggest success by far was the facilitation of the Memory Hubs, with a consistent 50+ individuals in attendance on each occasion. These weekend events have been a lifeline for carers, those living with dementia and others who feel lonely, all of whom have become part of the 'Crossroads Family' supporting the charity in many ways.

The other success I wish to inform you of is regarding the leasing and launching of Café Crossroads, formally 'The Makery'. In December 2023 not only did Café Crossroads open its door to the public but it was also assessed by Barnsley Council to be utilised as a Warm Space and as a Good Food Pantry.

I would like to take this opportunity to thank yet again Yvonne Saunders for her assistance in supporting the Chief Executive Officer (CEO) in the auditing process and maintaining the annual ISO 9001 Accreditation, whereby a pass was awarded.

CROSSROADS (BARNSELEY) LIMITED
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2024

Chairperson's Report (continued)

Objectives forthcoming year 2024/25

- Secure funding to facilitate Memory Hubs every week and to provide additional employment opportunities.
- Submit a proposal to facilitate 3 more DISC Programmes in 2024 and provide respite care for carers to be able to attend.
- Expand the use of Café Crossroads by offering other initiatives for example Afternoon Teas, private functions, and planned activities during certain times of the week.
- Increase the awareness and access funding to purchase a residential property to offer respite care.
- Work in partnership with the South Yorkshire Integrated Care Board- People Hub, in engaging college students on courses provided by the Social Care Academy to promote career and recruitment opportunities across health and social care.
- Increase the number of volunteers to support Café Crossroads and the Memory Hubs
- Continue in raising funds for the establishment of a respite care facility.

On behalf of Crossroads (Barnsley) Ltd, I wish to thank you and all the trustees for their contributions over the last 12 months, lest not forgetting to acknowledge the leadership and management of the CEO, his management team and care support workers for their services to the organisation because without you all the charity would not survive.

Signed: *S. Taylor*

Chairperson: *Susan Taylor*

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES
OF CROSSROADS (BARNSELEY) LIMITED
YEAR ENDED 31 MARCH 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 8 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

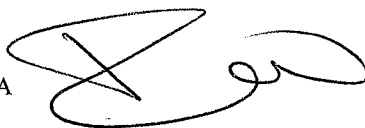
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed 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

27/8/2024

CROSSROADS (BARNSELEY) LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 £
Income and endowment from:					
Income from donations and legacies	2	4,678	6,269	10,947	8,451
Income from investments	3	10	-	10	61
Income from charitable activities	4	696,620	-	696,620	620,766
Total income		701,308	6,269	707,577	629,278
Expenditure					
Charitable activities					
Provision of care	5	675,973	492	676,465	703,815
Total expenditure		675,973	492	676,465	703,815
Net income		25,335	5,777	31,112	(74,537)
Fund balances brought forward at 1 April 2023		59,018	492	59,510	134,047
Net movement in funds		25,335	5,777	31,112	(74,537)
Fund balances carried forward at 31 March 2024		84,353	6,269	90,622	59,510

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 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	11	2,926	4,652
Current assets			
Debtors	12	41,092	35,114
Cash at bank and in hand		69,978	49,010
		<u>111,070</u>	<u>84,124</u>
Creditors: amounts falling due within one year	13	<u>23,374</u>	<u>29,266</u>
Net current assets		<u>87,696</u>	<u>54,858</u>
Net assets		<u>90,622</u>	<u>59,510</u>
Income funds			
Restricted funds	16	6,269	492
Unrestricted funds		84,353	59,018
Total charity funds	17	<u>90,622</u>	<u>59,510</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 2024. 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

13 / 03 / 2024

S. Taylor

S Taylor
Trustee

Company Registration No. 03333210

CROSSROADS (BARNSELEY) LIMITED

CASH FLOW STATEMENT

YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flow from operating activities	20,958	(6,492)
Net cash flow from operating activities	<u>20,858</u>	<u>(6,492)</u>
Cash flow from investing activities		
Payments to acquire tangible fixed assets	-	(1,043)
Interest received	10	61
Net cash flow from investing activities	<u>10</u>	<u>(982)</u>
Net increase in cash and cash equivalents	20,968	(7,474)
Cash and cash equivalents at 1 April 2023	49,010	56,484
Cash and cash equivalents at 31 March 2024	<u>69,978</u>	<u>49,010</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	69,978	49,010
Cash and cash equivalents at 31 March 2024	<u>69,978</u>	<u>49,010</u>

Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net income for year	31,112	(74,537)
Interest receivable	(10)	(61)
Depreciation and impairment of tangible fixed assets	1,726	1,704
(Increase)/decrease in debtors	(5,978)	53,798
(Decrease)/increase in creditors	(5,892)	12,604
Net cash flow from operating activities	<u>20,958</u>	<u>(6,492)</u>

CROSSROADS (BARNSELEY) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

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 (BARNSELY) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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

	2024 £	2023 £
Donations and gifts	<u>10,947</u>	<u>8,451</u>

3. Income from investments

	2024 £	2023 £
Interest receivable	<u>10</u>	<u>61</u>

4. Incoming from charitable activities

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 £
Provision of care	<u>696,620</u>	<u>-</u>	<u>696,620</u>	<u>620,766</u>
Provision of care			609,212	391,100
Grants			87,408	229,666
			<u>696,620</u>	<u>620,766</u>

CROSSROADS (BARNSELEY) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

5. Provision of care

	Staff costs £	Depreciation £	Other costs £	Total 2024 £	Total 2023 £
Charitable activities					
Provision of care					
Activities undertaken directly	412,953	-	100,300	513,253	554,587
Support costs	53,264	1,726	108,222	163,212	149,228
	<u>466,217</u>	<u>1,726</u>	<u>208,522</u>	<u>676,465</u>	<u>703,815</u>

6. Activities undertaken directly

	2024 £	2023 £
Wages and national insurance	345,505	330,943
Other costs relating to provision of care comprise:		
Travel expenses	25,060	26,910
Training expenses	35,572	25,322
Direct expenditure	10,429	10,546
Vouchers and other items given to clients	9,721	70,730
Memory hub	6,907	14,487
Makery expenses	10,132	-
Support costs allocation	69,927	75,649
	<u>513,253</u>	<u>554,587</u>

7. Support costs

	2024 £	2023 £
Staff costs	112,413	117,916
Depreciation	1,726	1,704
Other costs relating to support costs comprise:		
Bookkeeping and payroll fees	11,587	2,864
Bad debts	6,477	1,035
Motor and travel expenses	6,640	5,420
Affiliation fees	8,535	7,592
Office rent	17,625	16,905
Rates and room hire	1,799	3,796
Insurance	7,876	6,851
Advertising	2,069	4,015
Repairs and renewals and maintenance contracts	2,797	9,274
Light & heat	2,333	4,369
Telephone	1,341	2,776
Telephone lease	14,702	10,980
Office equipment, postage and stationery	4,063	2,771
Equipment hire	4,944	4,486
Computer and website support	13,085	9,986
ISO 9001 certification	600	600
Legal and professional	2,190	2,190
Pension contributions	8,299	7,441
Accountancy	2,038	1,906
Support costs allocation	(69,927)	(75,649)
	<u>163,212</u>	<u>149,228</u>

CROSSROADS (BARNSELEY) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

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 (2023: 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 (2023 £nil).

9. Employees

Number of employees
The average weekly number of employees during the year was:

	2024 Number	2023 Number
Charitable activities	34	31
Management and administration of the charity	4	4
	<u>38</u>	<u>35</u>

Employment costs

	2024 £	2023 £
Wages and salaries	437,963	428,497
National insurance	19,955	20,362
Other pension costs	8,299	7,441
	<u>466,217</u>	<u>456,300</u>

There were no employees whose annual remuneration was £60,000 or more. Key management remuneration totalled £36,945.

10. Taxation

No liability to UK corporation tax arose on ordinary activities for the year ended 31 March 2024 or for the year ended 31 March 2023.

CROSSROADS (BARNSELEY) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

11. Tangible fixed assets

COST	Motor Vehicle £	Fixtures, Fittings & equipment £	Total £
As at 1 April 2023	3,000	14,721	17,721
Addition	-	-	-
Disposals	-	-	-
As at 31 March 2024	<u>3,000</u>	<u>14,721</u>	<u>17,721</u>
DEPRECIATION			
As at 1 April 2023	2,250	10,819	13,069
Disposals	-	-	-
Charge for year	<u>750</u>	<u>976</u>	<u>1,726</u>
As at 31 March 2024	<u>3,000</u>	<u>11,795</u>	<u>14,795</u>
NET BOOK VALUE			
As at 31 March 2024	<u>-</u>	<u>2,926</u>	<u>2,926</u>
As at 31 March 2023	<u>750</u>	<u>3,902</u>	<u>4,652</u>

12. Debtors

	2024 £	2023 £
Trade debtors	36,825	33,179
Prepayments and accrued income	4,267	1,935
	<u>41,092</u>	<u>35,114</u>

13. Creditors: amounts falling due within one year

	2024 £	2023 £
Paye and Nic	5,393	5,589
Deferred income	5,000	17,609
Accruals and other creditors	12,981	6,068
	<u>23,374</u>	<u>29,266</u>

CROSSROADS (BARNSELEY) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

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 represent contributions payable by the company to the fund and the personal pension schemes of certain employees and amounted to £8,299 (2023 £7,441). At 31 March 2024 the contributions payable to the fund totalled £nil (2023 £nil).

15. Professional indemnity insurance

Professional indemnity insurance was purchased to indemnify claims made against the company at a cost of £6,456 (2023 £6,851).

16. Restricted funds

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

	As at 1 April 2023 £	Income £	Expenditure £	As at 31 March 2024 £
SRB5 Grant (Moving)	28	-	28	-
Computer Grants	464	-	464	-
Respite Care Home	-	6,269	-	6,269
	492	6,269	492	6,269

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 Respite Care Home fund is the funds received to set up a respite care home.

CROSSROADS (BARNSELEY) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

17. Analysis of net assets between funds

Fund balances at 31 March 2024 are represented by:	Restricted funds £	Unrestricted funds £	Total funds £
Fixed assets	-	2,926	2,926
Current assets	6,269	104,801	111,070
Current liabilities	-	(23,374)	(23,374)
Total net assets	<u>6,269</u>	<u>84,353</u>	<u>90,622</u>

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 2024 the company had total future commitments under non-cancellable operating leases as follows: ,

	2024 £	2023 £
Not later than one year	19,607	11,458
Between two and five years	44,480	42,380
Over five years	8,829	19,424

19. Ultimate Controlling Party

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