

Charity Registration No. 1067532

Company Registration No 03333210 (England and Wales)

CROSSROADS (BARNSELY) LIMITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

CROSSROADS (BARNSELEY) LIMITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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CROSSROADS (BARNSELEY) LIMITED**TRUSTEES' ANNUAL REPORT****YEAR ENDED 31 MARCH 2025**

The Board of Trustees presents its report and audited financial statements for the year ended 31 March 2025.

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 (resigned 25 March 2025)
D S Murray
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 2025

The trustees present their report and accounts for the year ended 31 March 2025.

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 (resigned 25 March 2025)
D S Murray
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 2025

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 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 £142,580, 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.

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 2025

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: 7/8/2025

CROSSROADS (BARNSELEY) LIMITED
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2025

Chairperson's Report

Welcome everyone to the 32nd Annual General Meeting of Crossroads (Barnsley) Limited and it gives me the opportunity to reflect on our accomplishments over the past twelve months, not least forgetting the barriers we have encountered along the way.

The increase of care packages and the delivery of care hours remains a priority to be able to sustain the charity and its focus in meeting care needs for service users and in doing so we have managed to provide on average 735 hours per week. In addition, through funds raised towards the client fund, we have delivered 189 hours of free care, directly supporting individuals in need and reinforcing our commitment to accessible, high-quality care.

As always Crossroads has focused upon its ability to maintain a high-quality service, and this has been recognised for a second year in delivering the Home Support Immediate Response Service on behalf of BMBC and engaging with the ACSES Framework.

16 months ago, Crossroads was successful in obtaining a Certificate of Sponsorship (CoS), which enabled us to recruit skilled migrant workers. This development has significantly strengthened our workforce, enhanced service continuity, and positioned us to proactively secure and deliver care packages with greater reliability.

This initiative complements, rather than replaces, our ongoing commitment to local recruitment. We continue to prioritise the development of the local workforce by actively participating in job fairs, forming strong partnerships with local colleges, and engaging with community employment programmes. These initiatives aim to attract new talent into the health and social care sector and provide clear progression pathways for individuals interested in pursuing a meaningful career in care.

To support retention, we invest in ongoing professional development, provide cultural competence and leadership training, and offer both accredited and bespoke learning opportunities. Our commitment to inclusive recruitment and development ensures we are building a diverse, skilled, and resilient team equipped to meet the evolving needs of the people we support.

Memory Hub

The charity was successful in its bid from the South Yorkshire Community Fund in securing monies for 3 years to support the facilitation of the Memory Hub Project each weekend. The Memory Hubs have grown from strength to strength with an excess of 50+ attendees at each event, offering support to those living with dementia and their carers alongside a lifeline to those who are isolated and lonely. What does continue to be a persist challenge is when places are allocated, and the individual does not attend without prior notice; this does create an issue for catering and its expenditure.

Café Crossroads

Since my last report there has been a change in management at the café and new initiatives of utilising the café to its potential, have been introduced which has included various activities throughout the week, e.g. knit and natter group, book club, tabletop sales, all to raise its community profile. To support further growth, we are actively exploring several other leads, including community outreach and engagement events.

Additionally, the café now opens at weekends increasing the footfall and subsequently increasing income to enable it to be sustainable. While the volume of weekend visitors remains modest, the trend is positive and consistent. Operational stability has been achieved, and the team has adapted well to the extended hours.

Good Food Pantry

Within the café resides the Good Food Pantry, opening twice a week giving access to individuals living within a 3-mile radius to be able to access food at a discounted cost. The membership is actively monitored and reviewed, with those members who no longer access the provision regularly removed giving the opportunity for new members to register to maintain service accessibility and engagement. There are currently 75 members benefiting from the service.

CROSSROADS (BARNSELEY) LIMITED
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2025

Chairperson's Report (continued)

We would like to acknowledge the dedication and hard work of Malcolm Bailey in the ongoing management of the Food Pantry operations, he continues to manage the weekly stock levels with diligence, ensuring a consistent and reliable supply of goods for all members. He also takes responsibility for replenishing frozen food stocks weekly from Iceland, maintaining quality and variety in our offerings. In addition, Malcolm has shown great attention to detail in maintaining accurate records of cash flow, supporting transparency and accountability in our financial processes.

Social Care Academy

In the last 12 months the number of care providers that have signed a formal contract and have agreed to pay a retainer fee has doubled with a significant number of other care providers accessing our services on an ad hoc basis in meeting their learning and development needs.

The academy currently provides learning and development opportunities to a high standard which has been recognised through our application to the newly founded Quality Assured Learning Services. This service from the Department of Health and Social Care reviews the quality of individual courses and qualifications delivered by training providers to ensure that training and development is of good quality, easily accessible, meets the needs of the workforce and users of care services and of which we have been successful in achieving.

ISO 9001 Accreditation

For a further year 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.

We will enhance at every opportunity our social media presence, and we will continue to monitor performance closely and refine our approach based on customer feedback and emerging opportunities.

Objectives forthcoming year 2025/26

- Increase the volume of care packages delivered to maintain sustainable care hours, ensure stable staffing levels, and support continued eligibility for the National Insurance contribution uplift effective from April 2025.
- Remain committed in delivering the Memory Hub Project on a weekly basis and explore opportunities to engage with and attract new members, and volunteers.
- Realign the operational management team
- Increase the awareness to purchase a residential property to offer respite care.
- Increase the number of volunteers to support Café Crossroads
- Liaise with Barnsley college and schools to encourage and recruit young people into working in the care sector.
- Work with the multicultural group in Barnsley in providing supportive information to enhance their role in the social care sector

Once again it gives me great pleasure in thanking all the trustees and volunteers for their invaluable time and contributions over the last 12 months.

Least 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 be as successful as it is with the reputation it upholds.

Signed:

S. Taylor

Chairperson:

SUSAN TAYLOR

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES
OF CROSSROADS (BARNSELEY) LIMITED
YEAR ENDED 31 MARCH 2025**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 8 to 18.

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

15/8/2025

CROSSROADS (BARNSELEY) LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 £
Income and endowment from:					
Income from donations and legacies	2	28,988	-	28,988	10,947
Income from investments	3	27	-	27	10
Income from charitable activities	4	773,499	95,458	868,957	696,620
Total income		802,514	95,458	897,972	707,577
Expenditure					
Charitable activities					
Provision of care	5	783,178	62,836	846,014	676,465
Total expenditure		783,178	62,836	846,014	676,465
Net income		19,336	32,622	51,958	31,112
Fund balances brought forward at 1 April 2024		84,353	6,269	90,622	59,510
Net movement in funds		19,336	32,622	51,958	31,112
Fund balances carried forward at 31 March 2025		103,689	38,891	142,580	90,622

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 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	11	2,194	2,926
Current assets			
Debtors	12	107,135	41,092
Cash at bank and in hand		48,631	69,978
		<u>155,766</u>	<u>111,070</u>
Creditors: amounts falling due within one year	13	<u>15,380</u>	<u>23,374</u>
Net current assets		<u>140,386</u>	<u>87,696</u>
Net assets		<u>142,580</u>	<u>90,622</u>
Income funds			
Restricted funds	16	38,891	6,269
Unrestricted funds		103,689	84,353
Total charity funds	17	<u>142,580</u>	<u>90,622</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 2025. 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 7/8/2025

S. Taylor

S Taylor
Trustee

Company Registration No. 03333210

CROSSROADS (BARNSELEY) LIMITED

CASH FLOW STATEMENT

YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flow from operating activities	(21,374)	20,958
Net cash flow from operating activities	<u>(21,374)</u>	<u>20,958</u>
Cash flow from investing activities		
Payments to acquire tangible fixed assets	-	-
Interest received	27	10
Net cash flow from investing activities	<u>27</u>	<u>10</u>
Net increase in cash and cash equivalents	(21,347)	20,968
Cash and cash equivalents at 1 April 2024	69,978	49,010
Cash and cash equivalents at 31 March 2025	<u>48,631</u>	<u>69,978</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	48,631	69,978
Cash and cash equivalents at 31 March 2025	<u>48,631</u>	<u>69,978</u>

Reconciliation of net income to net cash flow from operating activities

	2025 £	2024 £
Net income for year	51,958	31,112
Interest receivable	(27)	(10)
Depreciation and impairment of tangible fixed assets	732	1,726
(Increase)/decrease in debtors	(66,043)	(5,978)
(Decrease)/increase in creditors	(7,994)	(5,892)
Net cash flow from operating activities	<u>(21,374)</u>	<u>20,958</u>

CROSSROADS (BARNSELEY) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

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 (BARNESLEY) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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

	2025 £	2024 £
Donations and gifts	<u>28,988</u>	<u>10,947</u>

3. Income from investments

	2025 £	2024 £
Interest receivable	<u>27</u>	<u>10</u>

4. Incoming from charitable activities

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 £
Provision of care	<u>773,499</u>	<u>95,458</u>	<u>868,957</u>	<u>696,620</u>
Provision of care			689,415	599,313
Café Crossroads income			37,905	9,899
Training income			33,632	17,180
Grants			108,005	70,228
			<u>868,957</u>	<u>696,620</u>

CROSSROADS (BARNSELEY) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

5. Provision of care

	Staff costs £	Depreciation £	Other costs £	Total 2025 £	Total 2024 £
Charitable activities					
<u>Provision of care</u>					
Activities undertaken directly	493,657	-	230,690	724,347	513,253
Support costs	89,229	732	31,706	121,667	163,212
	<u>582,886</u>	<u>732</u>	<u>262,396</u>	<u>846,014</u>	<u>676,465</u>

6. Activities undertaken directly

	2025 £	2024 £
Wages and national insurance	434,171	345,505
Other costs relating to provision of care comprise:		
Travel expenses	28,190	25,060
Training expenses	26,575	35,572
Direct expenditure	17,833	10,429
Vouchers and other items given to clients	922	9,721
Memory hub	30,910	6,907
Cafe expenses	36,882	10,132
Support costs allocation	148,864	69,927
	<u>724,347</u>	<u>513,253</u>

7. Support costs

	2025 £	2024 £
Staff costs	138,035	112,413
Depreciation	732	1,726
Other costs relating to support costs comprise:		
Bookkeeping and payroll fees	11,390	11,587
Bad debts	9,439	6,477
Motor and travel expenses	7,922	6,640
Affiliation fees	10,293	8,535
Office rent	17,625	17,625
Rates and room hire	1,636	1,799
Insurance	5,417	7,876
Advertising	4,012	2,069
Repairs and renewals and maintenance contracts	3,496	2,797
Light & heat	2,537	2,333
Telephone	4,325	1,341
Telephone lease	14,937	14,702
Office equipment, postage and stationery	4,849	4,063
Equipment hire	5,260	4,944
Computer and website support	12,945	13,085
ISO 9001 certification	600	600
Legal and professional	2,285	2,190
Pension contributions	10,680	8,299
Accountancy	2,116	2,038
Support costs allocation	(148,864)	(69,927)
	<u>121,667</u>	<u>163,212</u>

CROSSROADS (BARNSELEY) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

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 (2024: 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 (2024 £nil).

9. Employees

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

	2025 Number	2024 Number
Charitable activities	36	34
Management and administration of the charity	4	4
	<u>40</u>	<u>38</u>

Employment costs

	2025 £	2024 £
Wages and salaries	544,100	437,963
National insurance	28,106	19,955
Other pension costs	10,680	8,299
	<u>582,886</u>	<u>466,217</u>

There were no employees whose annual remuneration was £60,000 or more. Key management remuneration totalled £46,469.

10. Taxation

No liability to UK corporation tax arose on ordinary activities for the year ended 31 March 2025 or for the year ended 31 March 2024.

CROSSROADS (BARNSELEY) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

11. Tangible fixed assets

COST	Motor Vehicle £	Fixtures, Fittings & equipment £	Total £
As at 1 April 2024	3,000	14,721	17,721
Addition	-	-	-
Disposals	-	-	-
As at 31 March 2025	<u>3,000</u>	<u>14,721</u>	<u>17,721</u>
DEPRECIATION			
As at 1 April 2024	3,000	11,795	14,795
Disposals	-	-	-
Charge for year	-	732	732
As at 31 March 2025	<u>3,000</u>	<u>12,527</u>	<u>15,527</u>
NET BOOK VALUE			
As at 31 March 2025	<u>-</u>	<u>2,194</u>	<u>2,194</u>
As at 31 March 2024	<u>-</u>	<u>2,926</u>	<u>2,926</u>

12. Debtors

	2025 £	2024 £
Trade debtors	99,202	36,825
Prepayments and accrued income	7,933	4,267
	<u>107,135</u>	<u>41,092</u>

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Paye and Nic	7,788	5,393
Deferred income	-	5,000
Accruals and other creditors	7,592	12,981
	<u>15,380</u>	<u>23,374</u>

CROSSROADS (BARNSELEY) LIMITED**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****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 £10,680 (2024 £8,299). At 31 March 2025 the contributions payable to the fund totalled £nil (2024 £nil).

15. Professional indemnity insurance

Professional indemnity insurance was purchased to indemnify claims made against the company at a cost of £4,081 (2024 £6,456).

16. Restricted funds

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

	As at 01 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Respite Care Home	6,269	6,543	-	12,812
Barnsley Community grant	-	5,125	(5,125)	-
HSBC Screwfix Foundation	-	2,180	(2,180)	-
Sport England	-	4,628	(4,628)	-
Community Fund	-	15,639	(15,639)	-
Albert Hunt Trust	-	5,000	(5,000)	-
South Yorkshire Police & Crime Commissioner	-	1,444	(1,444)	-
National Lottery	-	20,000	(4,000)	16,000
Electrical Safety First	-	4,860	(4,860)	-
Barnsley Community Fund	-	15,639	(12,000)	3,639
BMBC Housing support grants	-	5,400	(5,400)	-
The Freshgate Trust	-	2,000	(2,000)	-
The Access Foundation	-	7,000	(560)	6,440
Total Restricted funds	6,269	95,458	(62,836)	38,891
Unrestricted funds	84,353	802,514	(783,178)	103,689
Total Funds	90,622	897,972	(846,014)	142,580

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16. Restricted funds (continued)

Purposes of restricted funds are as follows

Respite Care Home	This is a fund to set up a respite care home
Barnsley Community grant	Grant is to provide cancer awareness
HSBC Screwfix Foundation	Grant provided for the Café renovation
Sport England	To provide chair-based exercise
Community Fund	To provide weekend memory hub events
Albert Hunt Trust	Dementia information service for carers
South Yorkshire Police & Crime Commissioner	For scam awareness
National Lottery	To provide weekend staff costs for Café over 2 years
Electrical Safety First	Project to produce electrical safety awareness video
Community Fund	Weekend memory hub events
BMBC Housing support grants	Support Grant for wider essentials and food
The Freshgate Trust	Demetia information service for carers
The Access Foundation	Hosting weekly migrant support and information at Café Crossroads

The movement on the restricted funds of the charity for the previous financial year were as follows: -

	As at 01 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
Total Restricted funds	492	6,269	(492)	6,269
 Unrestricted funds	 59,018	 701,308	 (675,973)	 84,353
Total Funds	59,510	707,577	(676,465)	90,622

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17. Analysis of net assets between funds

Fund balances at 31 March 2025 are represented by:	Restricted funds £	Unrestricted funds £	Total funds £
Fixed assets	-	2,194	2,194
Current assets	38,891	116,875	155,766
Current liabilities	-	(15,380)	(15,380)
Total net assets	38,891	103,689	142,580

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	6,269	84,353	90,622

18. Commitments under operating leases

At 31 March 2025 the company had total future commitments under non-cancellable operating leases as follows: ,

	2025 £	2024 £
Not later than one year	22,059	19,607
Between two and five years	40,614	44,480
Over five years	-	8,829

19. Ultimate Controlling Party

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